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Anglin's Report, Ontario's Exhibit	30	*Printed.*
Archæological Report	42	"
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Bee-keepers' Association, Report	29	*Printed.*
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Common Gaols, Report	2	"
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Dairying at Agricultural College, Report (*part of No. 8*)	48	*Printed.*
Deaf and Dumb Institute, Report	3	"
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Drainage, Tile, Stone and Timber	78	*Not printed.*
Dundas License Returns	28	"
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Education, compulsory text books	58	*Printed.*
Elgin House of Industry, Report	36	*Not printed.*
Entomological Society, Report	20	*Printed.*
Estimates	16	"
Factories, Report	39	*Printed.*
Fire Insurance at risk	38	"
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Health, Report of Board of	76	*Printed.*
High Schools and Collegiate Institutes	35	*Not printed.*
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No. 2.. Report upon the Common Gaols, Prisons and Reformatories of Ontario, for the year ending 30th September, 1888. (*Printed.*)

No. 3.. Report upon the Institution for the Education and Instruction of the Deaf and Dumb, Belleville, for the year ending 30th September, 1888. (*Printed.*)

No. 4.. Report upon the Institution for the Education and Instruction of the Blind, Brantford, for the year ending 30th September, 1888. (*Printed.*)

No. 5.. Report upon the Hospitals of the Province for the year ending 30th September, 1888. (*Printed.*)

No. 6.. Report of the Minister of Education for the year 1888, with the statistics of 1887, in which is included the Reports upon Mechanics' Institutes; Practical Science; Canadian Institute; Toronto University and Upper Canada College. (*Printed.*)

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No. 10.. Detailed Report of the Inspector of Insurance. (*Printed.*)

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No. 19.. Report upon Forestry. (*Printed.*)

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No. 25.. Copy of Order in Council commuting the fees payable to S. S. Lazier, Esquire, a Local Master of the Supreme Court of Judicature for Ontario, at Belleville. (*Printed.*)

No. 26.. Report of the Commissioner of Crown Lands, for the year 1888. (*Printed.*)

No. 27.. Analysis of Reports of County, Township and Horticultural Societies in Ontario, for the year 1887. (*Not printed.*)

No. 28.. Return, shewing the date of the appointment of Asa Beach as License Inspector for the County of Dundas. Also, the number of convictions in the County since the date of his appointment for violations of "The Canada Temperance Act, 1878;" the date of each conviction; the amount of penalty imposed in each case; by whom imposed, and the disposition of the penalty in each case. Also, whether each conviction was for a first, second or third offence under the Act, and shewing also, the particulars of unsuccessful prosecutions since said first mentioned date, and the dates of dismissal of prosecutions. (*Not printed.*)

No. 29.. Reports of the Ontario Poultry Association, the Eastern Ontario Poultry and Pet Stock Association, and the Ontario Bee-keepers' Association, for the year 1888. (*Printed.*)

No. 30.. Report of T. W. Anglin, on Ontario's Exhibit at the Centennial Exposition of the Ohio Valley and Central States. (*Printed.*)

No. 31.. Report of E. B. Borron, Stipendiary Magistrate, on the territory belonging to the Province of Ontario, in the vicinity of Lake Abittibi. (*Printed.*)

No. 32.. Copy of Order in Council commuting the fees payable to His Honour Judge Lacourse, Judge of the County Court of the County of Waterloo. (*Printed.*)

No. 33.. Copy of Order in Council commuting the fees payable to W. A. McLean, Esquire, Local Master for the Supreme Court of Judicature for Ontario, at Walkerton. (*Printed.*)

No. 34.. Statement of the affairs of the Toronto General Trusts Company, for the year 1888. (*Not printed.*)

No. 35.. Copies of Orders in Council respecting High Schools and Collegiate Institutes. (*Not printed.*)

No. 36.. Report on the Elgin County House of Industry, for the year ending 31st October, 1888. (*Not printed.*)

No. 37.. Report of the Commissioners for the Queen Victoria Niagara Falls Park, for the year 1888. (*Printed.*)

No. 38.. Return, shewing separately in regard to Companies doing business under Ontario charters, the amount of fire insurance at risk on the 31st December for each of the years from 1881 to 1887, both inclusive; the number of policies in force on the 31st December in each year of which there is a correct record; the total amount of losses paid each year, and the total amount of expenses during each year; the percentage of losses and expenses; the cost of expense on every $1,000 at risk in purely mutual, mixed mutual, cash and stock companies. (*Printed.*)

No. 39.. Report of the Inspector of Factories, for the year 1888. (*Printed.*)

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No. 43.. Report of the Inspector of Division Courts, for the year 1888. (*Printed.*)

No. 44 Report of the Queen's Printer on tenders for Departmental and Legislative Printing and Binding and Contract with Warwick & Sons. (*Printed.*)

No. 45.. Bursar's Statement of the cash transactions of Upper Canada College, for the year ending 30th June, 1888. (*Printed.*)

No. 46.. Correspondence relative to the Accounts between the Provinces of Ontario and Quebec and the Dominion of Canada. (*Printed.*)

No. 47.. Return shewing the estimated cost, if any, and actual cost *per* yard for each drain constructed by or under the Government within the Counties of Lambton, Kent, Elgin and Essex, and the name of the engineer or other person employed by the Ontario Government to make such estimate. The price *per* yard at which the work was let, and whether on tender by public advertisement or otherwise. The salaries or other remuneration paid the engineers or other persons employed by the Ontario Government to superintend the construction of the said drainage works, and charged to the said works respectively. *Part of No. 8* (*Printed.*)

No. 48.. Report of the Professor of Dairying at the Ontario Agricultural College, for the year 1888. *Part of No. 8.* (*Printed.*)

No. 49.. Return, of a copy of any Report made to the Government, by the Prison Inspector and the Warden of the Central Prison of the result of their enquiries, during the past year, relating to Prison Labour in the United States. (*Printed.*)

No. 50.. Statement of the Returns forwarded to the Office of the Provincial Secretary of all Fees and Emoluments received by the Registrars of Ontario, for the year 1888, R.S.O., 1887, c. 114, s. 100, and with which are contrasted receipts of the same nature in 1886 and 1887. (*Printed.*)

No. 51.. Report of the Master of Titles, for the year 1888. (*Printed.*)

No. 52.. Return, of copies of all correspondence subsequent to 1884, between the Government and the Council of the Township of Raleigh, and any person on behalf of the Township, relating to the reduction made in the indebtedness of the Township to the Province. (*Not printed.*)

No. 53.. Returns transmitted by Municipal Councils to the Office of the Provincial Secretary of the several debts of the Corporation as they stood on the 31st day of December, 1888, in accordance with the provisions of sec. 382, cap. 184, R.S.O., 1887. (*Not printed.*)

No. 54.. Returns transmitted by Municipal Corporations to the Office of the Provincial Secretary of the Debentures issued by them up to the 31st day of December, 1888, as required by sec. 5, cap. 186, R.S.O., 1887. (*Not printed.*)

No. 55.. Return, of copies of all Orders in Council, evidence, reports, correspondence and documents relative to the investigation into the case of and dismissal of Mr. Archibald McIntyre, License Inspector for East Elgin. (*Not printed.*)

No. 56.. Copies of correspondence and agreement of the City of Toronto, to permanently endow two additional Chairs in the Provincial University in settlement of certain litigated questions between the City and the University. (*Printed.*)

No. 57.. Statement of Receipts and Expenditures on account of the Mercer Estate, for the year 1888. (*Printed.*)

No. 58.. Return, shewing a list of all Text Books for each of the last five years, the use of one or more of which was compulsory on pupils—first, in the High Schools, secondly, in the Public Schools, and third, in the Separate Schools. (*Printed.*)

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No. 61.. Return, shewing the location of any Houses of Industry, Poor Houses, or similar institutions, for the care and maintenance of indigent persons, now established in any of the cities, towns and counties, in the Province of Ontario, at the total or partial cost of any Municipality, and distinguishing those partly and those wholly supported by such Municipality; the number of inmates permanently or temporarily lodged in each such institution during the years 1887 and 1888, and their age and sex, with a classification of the supposed causes of pauperism, and the length of detention of such inmates, where any have been committed for short periods; the dietary used in these institutions; the amount expended upon the erection and improvement of buildings since the establishment of any such institution, and the cost of lands connected therewith; the extent, if any, of land annually under cultivation, and the money value of returns therefrom during the years named; the annual money value, if any, of the products of the labour of the inmates; the *per capita* daily or annual cost of actual maintenance, during 1887 and 1888, of the inmates of such institution, less interest on invested capital, and plus the salaries of officials; the number and salaries of attendants, surgeons, and other officials; the number of inmates of such institutions in each of the years named, regarded as imbecile, idiotics, or insane, and of the blind, epileptic or deaf and dumb; and the number of committals of inmates of any such institution to cells or other solitary confinement, as punishment, in 1887 and 1888, and the period during which they were so held in confinement. (*Printed.*)

No. 62.. Return, shewing the number of persons who have visited the Queen Victoria Niagara Falls Park during the year 1888. Also, shewing the number who have paid for admission to the islands in the Park, giving the amount of revenue derived from that source. Also, shewing the amount of revenue derived from all other sources during the year; also, the amount paid as expenses for the management of the Park, giving the names of the officials and the amount paid to each. Also, giving a statement of the money still on hand derived from the sale of bonds, and shewing the amount of interest paid and from what source paid; so far as the particulars do not appear in the Report of the Commissioners. (*Printed.*)

No. 63.. Return, shewing the amount received from Poll Tax in each City, Town and Village in the Province for the year 1886. (*Not printed.*)

No. 64.. Contract with William Barber & Brothers for the supply of Printing Papers required for the service of the Government and the Report of the Queen's Printer thereon. (*Printed.*)

No. 65.. Copy of an Order in Council, approved the 18th March, 1889, respecting the sum to be paid to Mr. S. Malcolmson, as Deputy Registrar of the Chancery Division of the High Court of Justice, and appointing him to that office in the room and stead of Henry McDermott, deceased. (*Printed.*)

No. 66.. Return, shewing the amount paid by the Province and the rates charged *per* thousand gallons by the City of Toronto during each of the past five years for water supplied to the Public Institutions and Departmental Buildings, and offices of this Province located in the City. (*Not printed.*)

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No. 70.. Papers with reference to the Registrar's Office in the City of Toronto, and the Registry Law. (*Printed.*)

No. 71.. Report of the Inspector of Legal Offices, for the year 1888. (*Printed.*)

No. 72.. Return, shewing the names of all persons to whom sums of money have been paid by the Inspectors of any License District within the United Counties of Leeds and Grenville, and the Counties of Wellington, Elgin, Kent, Lanark and Oxford, to any person, either as a counsel or solicitor in the conduct of prosecutions under the Canada Temperance Act, before any Police Magistrate, giving the names of the Magistrates and the full particulars, with dates and items of every such payment. (*Not printed.*)

No. 73.. The Bursar's Statement of the cash transactions of the University of Toronto for the year ending 30th June, 1888. (*Printed.*)

No. 74.. Report of the Bureau of Industries on the Municipal Statistics of Ontario, for the years 1886 and 1887. (*Printed.*)

No. 75.. Copies of all correspondence between the University of Toronto and any other University or Universities, relating to Matriculation Examinations. (*Not printed.*)

No. 76.. Report of the Provincial Board of Health, for the year 1888. (*Printed.*)

No. 77.. Return shewing the amount paid out from municipal funds, either by direct grants or remission of taxes, in each city, town, village or rural municipality in the Province of Ontario, during 1887 or 1888, for the relief of poor and indigent persons, but not including any sum paid for the support of a House of Industry or similar institution; the number of indigents a permanent charge upon any municipality in 1887 and 1888; and the number of such indigents who received temporary aid from municipal funds in 1887 and 1888. (*Printed.*)

No. 78.. Statement of the Returns made by Municipalities under "The Tile, Stone and Timber Drainage Act," R.S.O., 1887, chapter 39, for the year 1888. (*Not printed.*)

TWENTIETH ANNUAL REPORT

OF THE

FRUIT GROWERS' ASSOCIATION

OF ONTARIO.

1888.

Printed by Order of the Legislative Assembly.

Toronto:
PRINTED BY WARWICK & SONS, 68 AND 70 FRONT STREET WEST.
1889.

A. McD. ALLAN, Goderich,
President of the Fruit Growers' Association of Ontario.

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TWENTIETH ANNUAL REPORT

OF THE

FRUIT GROWERS' ASSOCIATION

OF ONTARIO, 1888.

To the Hon. Charles Drury, Minister of Agriculture :

Sir,—I have the honor of submitting to you the Twentieth Annual Report of the Fruit Growers' Association of Ontario, a volume containing a full account of the meetings held during the past year, and carefully revised copies of all valuable papers contributed.

During the past year the Association has met at the city of Ottawa and at the town of Picton, and has had the effect at these places of increasing the public interest in the production of the best varieties of fruit. The discussions have been carefully taken down, and everything irrelevant struck out, so that I believe this Report of our work will meet with your approval.

It has been decided by our Directors to unite the Annual and the Winter Meetings of our Association, thus increasing the importance of our winter gathering, and at the same time husbanding our resources for other purposes.

An effort has been made during the past year to improve *The Canadian Horticulturist*, and to make it more efficient, and this effort seems to be much appreciated by our membership. Should the funds at our disposal permit, it is the intention to enlarge the journal for the year 1889 to thirty-two pages, as its present size is too small for the increasing number of contributions sent in for its columns.

I am, Sir,

Your obedient servant,

L. WOOLVERTON,

Secretary.

OFFICERS FOR 1889.

PRESIDENT:

Alexander McD. Allan ..... Goderich.

VICE-PRESIDENT:

Andrew M. Smith ..... St Catharines.

SECRETARY-TREASURER AND EDITOR:

Linus Woolverton, M.A. ..... Grimsby.

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Agricultural Division No. 2 ..... P. E. Bucke, Ottawa.
Agricultural Division No. 3 ..... Rev. Geo. Bell, LL.D., Kingston.
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Agricultural Division No. 9 ..... J. K. McMichael, Waterford.
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Agricultural Division No. 11 ..... J. M. Denton, London.
Agricultural Division No. 12 ..... Judge McKenzie, Sarnia.
Agricultural Division No. 13 ..... G. Caston, Craighurst.

AUDITORS:

James Goldie ..... Guelph.
Nicholas Awrey, M.P.P. ..... Binbrook.

THE ANNUAL MEETING.

The annual meeting of the Fruit Growers' Association of Ontario, was held in the Court House, Hamilton, on Tuesday, the 19th day of February, 1889, at 8 o'clock p.m.

The President, Mr. A. McD. Allan, of Goderich, occupied the chair.

The minutes of the last annual meeting, as appearing in the Annual Report, were taken as read.

The Treasurer's report, duly audited by Messrs. Charles Drury and James Goldie, was read by the Secretary-Treasurer.

This report was received and adopted.

The reading of the President's address being in order, it was moved by Mr. W. E. Wellington, seconded by Mr. W. Holton, and resolved that it be deferred until Wednesday morning at 10 o'clock.

His Worship the Mayor, Mr. Wm. Doran, having arrived, made an address of welcome, in which he said that as head of the corporation of the city of Hamilton, he had much pleasure in welcoming so important an organization as that of the Fruit Growers' Association of Ontario. He regretted that the city had not at present a hall of sufficient size to accommodate such a large and important meeting as this, but a new city hall was in process of erection which would be a credit to the city, and he was sure it would be at any time at the disposal of the Association. During the thirty years of its history, since its first organization in this city in 1859, the Association had conferred great and lasting benefit upon the country at large. He could remember when, in the Niagara district for instance, very little interest was taken in fruit culture, but now, through the work of this body, that district had become famous as a fruit garden.

The President replied as follows:—Mr. Mayor: It is my pleasant duty to thank you for your very kind remarks of welcome. We have frequently met in this city, and some of the most successful of our meetings have been held here. That old hall, upon the site of which you are now erecting a new and elegant edifice, was almost sacred to some of us. It was there that the pioneers of this Association often met. There, I believe, was held one of the last meetings at which the late Charles Arnold met with us, one of those pioneer members. We are glad to hear such remarks from one in your position. We are pleased that the leading men in our country are taking an interest in horticulture as well as in agriculture.

A Committee on Nominations was appointed as follows: Messrs. M. Pettit, A. Alexander, and Robert Walker, by the Association, and Messrs. J. M. Denton and Thos. Beall by the chair. This committee submitted their report, which was received, and after the names had been voted upon *seriatim*, was adopted.

The report was as follows :—

President.—A. McD. Allan.

Vice-President.—A. M. Smith.

Directors.—Messrs. John Croil, P. E. Bucke, Rev. Geo. Bell, P. C. Dempsey, Thos. Beall, W. E. Wellington, M. Pettit, A. H. Pettit, J. K. McMichael, J. A. Morton, J. M. Denton, Judge McKenzie and G. Caston.

Auditors.—Messrs. James Goldie, and Nicholas Awrey, M.P.P.

A Fruit Committee was appointed by the chair, consisting of Messrs. W. E. Wellington, T. H. Race, and A. Alexander.

At a meeting of the Board of Directors, held subsequent to the election, L. Woolverton, of Grimsby, was appointed Secretary-Treasurer of the Association, and Editor of the *Canadian Horticulturist.*

TREASURER'S REPORT FOR THE YEAR 1887-8.

Receipts.	$ c.	Expenditure.	$ c.
Balance on hand last audit	499 44	Plant distribution	325 95
Members' fees	1,953 50	Directors' expenses	427 70
Advertisements	137 73	Express and duty	142 22
Back numbers and bound volumes	31 11	Chromo lithographs	337 60
Discount on plants, etc.	7 50	Printing and stationery	83 71
Government grant	1,800 00	Audit, 1887-8	10 00
		Postage and telegrams	82 67
		Case for medals	6 00
		Small items	1 34
		Electrotypes	45 45
		Commissions	95 53
		Caretaking of rooms for meetings	6 00
		Canadian Horticulturist (including balance to Copp, Clark & Co	1,422 92
		Stenographer	176 15
		Salary secretary-treasurer and editor	600 00
		Exchanges	1 00
		Balance on hand, Sept. 1st, 1888	665 04
Total receipts	4,429 28		4,429 28

We, the undersigned Auditors, have duly examined the accounts of the Treasurer of the Fruit Growers' Association of Ontario, and certify them to be correct, showing a balance of $665.04 in the bank to the credit of the Association.

CHARLES DRURY,
JAS. GOLDIE, } Auditors.

Toronto, December 23rd, 1888.

THE PRESIDENT'S ANNUAL ADDRESS.

The President, Alex. McD. Allan, Esq., of Goderich, delivered the following address at the annual meeting:

To the Members of the Fruit Growers' Association of Ontario:

The past season has been eventful to the fruit grower, and while we may offer congratulations upon the generally large crop, we are reminded that other elements are necessary to ensure profit. Probably we have never had a season in this province that shippers of apples lost so much money in as the past, and while doubtless the large crops of other countries contributed to the bringing down of prices in those markets where ours were disposed of, it is clear from the general returns of sales that the low prices are, to some extent, to be accounted for in other ways. Buyers too often aim at handling large lots rapidly, and hence we find often two or three brands of fruit in each barrel. If half or one-quarter the quantity had been handled by such buyers there would have been proper selection, evenness of brands, better packing and a remunerative sale. Competition is healthy and good in any business, but those who compete as purchasers of our fruit crop for export should first of all be sure that they understand their business. They must know when, where and how to buy, and especially what to buy. If the buyer does not know what the market he intends shipping to demands, how can he reasonably expect to supply customers there profitably? Those who made money the past season only handled the best selection of a few varieties; they also exercised care in having the fruit picked in proper season, and the packing was done by well recognised rule. To me it seems clearer than ever that buyers in order to succeed and at the same time do entire justice to growers must adopt a different system. They must buy only such varieties as they find will carry properly and suit the markets they deal with, and they must pay for the fruit, not so much per barrel for all fall varieties, and so much more for all winter varieties, but the value of *each variety* should be paid to the grower, and then only in accordance with the quality of the fruit, which can be judged by the labor and care expended by the grower in producing the crop.

The grower who has not cultivated, manured, trimmed his trees, kept their wood clean and healthy, and where necessary, thinned out the fruit, should not expect the same return from his orchard as the grower who has attended to these matters. Growers are still cultivating too many varieties. Exhibitions are responsible, to some extent, for this in offering prizes for large collections. I would not advocate a prize for a larger collection of kinds than ten, whereas most of the leading agricultural associations offer prizes for collections of twenty, and some even forty. The grower who honestly puts up such a collection, I venture to say, does not make profit out of his orchard excepting from a few kinds in the list. There is also an inducement to dishonest men to gather specimens over neighboring orchards in order to fill a large collection. The prizes should be so arranged as to bring out the best fruits for family use, local markets and shipping. When we come down to this we find but few varieties profitable, and hence probably a majority of the trees in many orchards are but cumberers of the ground. Looking at the yearly growth of competition in the fruit markets it is clear to me that the time has come when we must grow such varieties of the various fruits as we find succeed the best in the various sections, or in other words we must make specialties of growing only such kinds as we can bring to the highest state of perfection. If we consult the sale lists it is clear that certain sections can grow certain kinds much better than other sections, owing no doubt to a difference in climate and soil largely. The Annapolis Valley, Nova Scotia, has a specialty in Gravenstein, Ribston and Blenheim Pippins and King. The Island of Montreal and some sections of Eastern Ontario and Quebec can produce much finer specimens in Fameuse, Irish Peach and St. Lawrence than we can in the west. I doubt if any part of Western Ontario can produce as fine Blenheim Pippin as we find in the county of Wellington. And so on in every section we find specialties. The finest flavored grapes, outdoor varieties, are, in my opinion, grown in the Ottawa district, and the Collingwood district plums are richer than those grown in any district farther south.

Although the past season has been disastrous to many shippers financially, yet we find a grain of comfort in the fact that the exceedingly low prices obtained in Britain have enabled a much larger class of consumers to cultivate a taste for our fruit, who in future will doubtless be willing to buy at much higher prices rather than forego the luxury. If shippers follow next season with greater care in selecting and packing they may not only redeem their financial position by high prices but gain for themselves and the country a high reputation.

It is clear that apples have not stood shipping and storing as well as usual the past season, which may be accounted for to some extent by the dry season at the growing period when moisture in the soil is so much needed. The fruit had actually commenced to ripen before attaining proper size. Orchards under cultivation suffered less than those in grass, and where a top dressing of manure had been applied, the fruit was fully up to the average of other years in all respects.

I believe apple shippers should do something in the way of experimenting with various sizes of packages. While in the past, doubtless the common barrel has been both more convenient and cheaper than any other form ; I believe all those who have given the matter any attention will agree that a smaller package would be more serviceable in many ways. The half barrel has been tested and so far as I have known with much satisfaction. My own experience has been strongly in favor of the half barrel package. It is handled more easily and there is less danger of heating in the fruit. But these half barrels should be constructed so that in rolling the weight would come entirely upon the top and bottom hoops. For this purpose the Tomlinson package is superior in my estimation to anything I have seen, there being no bilge at all. The package should be made in the same way as ordinary cheese boxes.

There is room for some inventive genius to give us a more perfect package than we yet have, and the reward will certainly be a fortune.

Although some improvement has been made by railway and steamship companies in the handling and storing of apples, there is still room for improvement. One of the steamship lines plying between Montreal and Liverpool has, so far as ventilation is concerned, given the best accommodation yet prepared for apple shippers. Upon three of their vessels they have placed fans on deck. These fans are driven by steam for the purpose of driving down through large pipes an atmospheric blast to keep the compartment cool, and by the use of revolving ventilators the air is carried off around the upper part of the compartment. If that company would extend several of these air pipes around the compartment and perforate them where they pass through the bottom the cool air would be better distributed and would reach every part of the compartment. But there is another difficulty we find in most, if not all of the vessels. The space between decks allotted to fruit is too deep, when it takes ten or fifteen tiers of barrels to fill it to the top. Such a pressure is sure to injure the fruit in the lower tiers, and hence we see so many "slack and wet" in the sale lists. Certainly there are other causes for "slack and wet," but this is one that can readily be remedied.

Freight rates by through bills of lading should be considerably reduced, especially where large lots are shipped. Rates the past season were some higher than in former years. Our friends "across the line" had a decided advantage over us in lower rates by special contracts for large shipments.

A much larger trade in general fruits would be carried on with Manitoba and the Territories if rates could be reduced to a reasonable figure. Plums and early as well as late pears, grapes and tomatoes and apples would be shipped in much larger quantities than at present. Fruit cars, well ventilated should be provided similar to those supplied by the Grand Trunk in some sections, and the Canadian Pacific should convey such freight with more despatch than they do.

Express companies' charges are so excessive that only a very limited trade can be carried on at present, and ordinary freight is so slow and uncertain going to the far west that perishable goods such as I refer to could not be sent. At Portage La Prairie the past season I made a note of the following charges by the C. P. Ry., which will give an idea of what a luxury consumers must consider the products of our orchards and gardens when they are willing to pay a price to cover first cost, charges and profits. Grapes per

100 lbs. from Toronto, $3.25 ; tomatoes 73 cents per basket; peaches, plums, pears and gooseberries 73 cents per basket. In other words, the charges are about as much as the original cost. Crab apples, which can be purchased for about $2 per barrel in Toronto, are charged $5.50 per bbl. for carriage on arrival. If these goods were sent by ordinary freight it would take about an average of fully twelve days to reach the Portage or Winnipeg.

It cannot be expected that much change will be made in rates west until competition is fully established with the C. P. R. Such competition as there now is gives an advantage to our American friends, who are enabled by lower rates to place fruit in Winnipeg for less money than we can. I am well aware that both our railway systems deny that such a state of affairs exist, and they quote the inter-State law to clinch this contention. But the fact remains all the same, and fruit-growers and shippers of Ontario have had thus far to "grin and bear it." If these railway and steamship companies would encourage fruit-growers and shippers by providing more perfect accommodation, better handling and storing of goods and guaranteed bills of lading to all points at a lower average freight rate, we would have no trouble in opening out new markets, which would necessitate the planting of much larger areas to orchard.

It is time to do something, if possible, to prevent many mixed brands of apples and badly packed as well as worthless seedlings and others from passing forward into British and other markets as the produce of Canada. Our good name suffers in this way, and unless a stop is put to it, fruit shippers and growers as well, will be looked upon as sharpers. Buyers in the markets are becoming suspicious already, and those who handle only choice brands feel that the injustice is affecting them in prices by gaining a generally bad name for our country. It has been suggested that an inspector, whose duty it would be to examine and mark every barrel upon its merits, would remedy the evil. It would also be necessary to hold the packers responsible for their work, as well as the grower for the condition of the fruit in the orchard, for that condition has much to do with its carrying and keeping qualities. A neglected orchard cannot produce fruit of as good points in flavor, growth, shipping and keeping qualities as an orchard that is well cared for. The price, therefore, to the grower should be subject to these conditions. Such an inspector would also correct the present very loose system of naming. I trust this matter will receive special attention at an early day in our discussions, so that some improvement may be made, and our good name as a fruit producing country be honestly preserved.

The present system of judging fruits at our exhibitions, if indeed I should dignify it as a system at all, requires a radical change. I believe we should, as an association, frame a code of rules for judging upon points. Many an exhibitor at our leading exhibitions thinks that judges take an unwarrantable liberty when they taste often varieties that are easily distinguished at sight ; but I ask is there not naturally often an important difference between two specimens of the same kind that have been grown under different circumstanecs, and is it not a most important part of a judge's duty to award the prize to the best? I am a thorough believer in the flavor test of fruits. If we are to occupy the place of educators in this matter we must not pass over the fruit tables too hurriedly, judging by the eye instead of by points of merit. In other departments at our exhibitions advancement is being made. Why not in this? In every case the points awarded by judges should be placed upon the plate or collection of fruit so that exhibitors may profit.

In the near future our association should follow the good example set by the American Pomological Society in revising our entire fruit lists for the purpose of simplifying nomenclature.

Experiments have been tried by many for the past two years for the purpose of destroying the codling moth. Various remedies have been employed, but up to the present I have not been convinced that any of them has accomplished the desired end so well as Paris green. Although some scientific men denounce this remedy as a fraud or useless, those who have given it a practical, persistent trial have over and over reported strongly in its favor. I am fully satisfied after several years of careful experiment and observations that the curculio has been actually destroyed by the persistent use of

this poison. At first my opinion was that the insect was not killed, but that possibly some odor which we could not discover, but which was distasteful to the curculio drove it away. Now, however, I am satisfied that the curculio feeds liberally not upon the juices of the young plums alone, but also upon cherries and early apples. Anyone can be satisfied of this by placing a few insects in a glass case with specimens of Duchess of Oldenburg apple. They will in a few hours eat into the apple. I have often observed small holes eaten into plums and apples which I supposed were caused either by birds or ants, but later experiment and observation convince me beyond a doubt that the "little Turk" has at all events in most instances been the cause. There is no question but the use of Paris green has ridden many sections of this pest, and I hope its use, judiciously, will be continued in the fight with the codling moth.

The orchard planted under directions of a committee of this Association on the Model Farm at Guelph is practically useless for our purposes, owing chiefly to the fact that the grounds selected were not underdrained before planting as we directed. Another should at once be set out under more favorable circumstances.

If we cannot succeed at once in convincing the authorities at the helm of State of the necessity there exists for the introduction of some simple text book on agriculture and horticulture, perhaps they can be induced, as a stepping stone in the right direction, to require that practical horticulture be introduced into all our school grounds. Get the children interested in the trees, shrubs and flowers and they will grow up to bless those who introduced this new era, for such teachings and tastes will have a marked effect for good through after life. While governments are doing so much to advance the interests of other classes in the community surely the tillers of the soil should not be neglected, nor should means be spared to educate the children of this country up to a true appreciation of this most interesting and refining science. I fear there is much in the present educational system that has the effect of drawing our best young men away from farming life, and I do not wonder that leading agriculturists are taking the matter up at institute meetings.

Large quantities of hardwood ashes are being shipped out of this province yearly to be used, after reducing, by fruit growers and nurserymen in the neighboring States. Surely this excellent fertilizer is equally valuable to us. I know nothing better in the spring of the year than the use of unleached ashes sprinkled liberally over the trees of our orchards. Enough will stick in loose bark, mosses and other growth to form a lye with rains and wash the trees completely. Try it and be convinced.

Since our last meeting I had the pleasure of visiting the North-West and British Columbia. In passing through the western or north-western portions of this province, although largely of a rocky nature, I was impressed by the eagerness with which the dwellers there seek for information and assistance in the fruit-growing industry. There are many fertile tracts throughout the District of Algoma, where fruits have been grown. In the Sault Ste. Marie and Bruce Mines sections I observed healthy specimens of Spy, Golden Russet, Ben. Davis and others, mostly in dwarfs. The trees looked healthy and have in several instances borne fruit. The various crabs grow well and produce abundantly, the fruit being exceedingly beautiful in color, and I don't think I ever enjoyed the flavor of a well ripened crab so much as here. I was glad to observe that many are growing apples from seed, and in one orchard at Sault Ste. Marie I observed some fine specimens of fruit of fair quality. Duchess of Oldenburg, Tetofsky and others of this class succeed well. There is an abundance of wild plums, grapes, currants and gooseberries all through the woods. Black currants are magnificent for size of bunch and berry, resembling the black currant to be found so plentifully in the Western prairies, and some specimens I found which had been cultivated for some years were excellent in quality. Passing through the thousands of beautifully wooded islands in the Lake of the Woods, and going up Rainy River we find a large tract of heavy timbered rolling land, resembling the original forests of Western Ontario. I found some very fine specimens of the apple in cultivation in the vicinity of Fort Frances. Among them as fine a specimen of Spy as one could desire. Residents there inform me that they find no trouble in growing many varieties of the apple and pear. From this north to Rat Portage the woods abound with grapes and gooseberries especially.

But when we pass into the great prairie land we cannot indulge even in a hope of fruit growing until the forestry question is settled. And yet I believe there is there, notwithstanding the severity of the winter climate, a certainty of successfully growing some of the early, hardy, large fruits, for the fact of wild specimens of the grape, plum and cherry being found in many sections indicates that by improving these a better selection can be produced, and by the ameliorating influence of forestry others can be introduced with profit. Along the Assiniboine and Red Rivers in Manitoba there are at least three kinds of plums, red, blue and green, the latter resembling the Green Gage both in tree as well as shape of fruit. It will be most interesting to follow the history of that country up to the time when the effects upon fruit trees will be noticeable by the protection and other influences of an extensive planting of such forest trees as will grow easily and rapidly. As that country becomes populated and the lands cultivated, tree growth will be found indispensable in preserving moisture. At present the thick matting of prairie grass suffices, but after a few years of grain cropping it will be found necessary to use manure for the purpose of preserving the present fertility of the soil, and it is just here that large and frequent belts of forest trees will be found of incalculable service to that country. The intelligent and energetic people of that country will not be slow to take up this matter in earnest, and throughout Ontario we must benefit by such example, for we have large areas divested years ago of forest that are becoming less fertile yearly. Forestry will, in my humble judgment, do more for that country than any other influence, or industry, for its influences for good are almost legion. The casual traveller even thinks of it in the monotony of the prairie so thinly dotted with the pioneer settlers. But no one can help feeling impressed with the coming greatness of that country when population pours in. Already—

"We hear the tread of pioneers,
Of nations yet to be,
The first low wash of waves, where soon
Shall roll a human sea."

Shelter belts of abele, poplar, soft maple, arbor vitæ and many other trees would be suitable for orchard purposes. In planting there I would have the orchard upon the north of the shelter belt, upon the same principle as that practiced in the State of Maine. In the early history of that State it is said that the Pilgrim Fathers and their descendants were accustomed to plant large orchards in small clearings in the forest on southerly slopes. These orchards flourished and bore fruit abundantly. But as the forest was cleared off the orchards died, and now, instead of planting upon southerly slopes, the successful orchardists select northerly slopes. This coincides with our own experience, namely, that it is not so much the severity of midwinter that kills our trees as the alternate freezing and thawing in spring. By providing a shelter from the rays of the sun the orchards of Maine are noted to-day even for Baldwins as well as other varieties not more hardy and which would not succeed upon southerly slopes. Judging therefore by this experience it seems more reasonable to plant orchards upon the north side of shelter belts. The reasonable conclusion to be drawn from such a method is that the heat of the sun in early spring induces the upward flow of sap, night frosts burst the sap vessels and the tree dies.

Passing through the Rocky Mountains I had no opportunity to examine tree or shrub growth further than what the eye could discern in passing. Indeed the time is so occupied in admiring the grandeur of the scenery that one cannot afford time to contemplate the practical in the way of horticultural specialties. Between the massive forest covered mountains, the headlong rushing rivers and innumerable mountain streams and falls, the scene is even too grand to permit of description by the writer's pen or the painter's brush,

With the odors of the forests,
With the damp and dew of meadows,
With the curling smoke of wigwams,
With the rushing of great rivers,
And their wild reverberations,
As of thunder in the mountains.

British Columbia is certainly a country abounding in mineral and forest wealth. But the day is coming when fruit growers in that province will compete strongly with us in the markets of the North-West. Peach and grape culture can never be carried on successfully along the coast as the nights are too cool to allow proper ripening of these fruits. But along the Fraser river and in many inland valleys and ravines they can surely be grown to perfection. At many of these points I found that melons and tomatoes are grown in perfection, which surely indicates safely that peaches and grapes would succeed.

Apples, pears and plums can be grown wherever sufficient soil is found to plant, and while they attain a much larger size than such fruits do with us and also a fine color, they are much softer and not so marked in flavor, nor do they keep as well. But they can be grown in large quantities and properly packed in small packages would carry well into the British and far eastern markets for late fall and first of winter use. An association similar to ours has been formed in that province whose good work will soon be felt as a power in that favored climate.

I am sure the unanimous sentiment of our association is with them hand and heart.

ALEX. McD. ALLAN.

THE WINTER MEETING.

The Winter Meeting was held in the City Hall, Ottawa, on Wednesday and Thursday, the 8th and 9th of February, 1888.

President Allan being delayed in arriving, the meeting was called to order by the Vice-President, A. M. Smith, Esq., who announced the presence of Messrs. Gibb and Brodie, members of the Montreal Horticultural Society. He sincerely hoped these gentlemen would take an active part in the discussions, as he felt assured the members of the Association could not fail to derive much valuable information from a relation of their experiences in fruit growing.

President A. McD. Allan having now arrived, assumed the chair, and the first topic for discussion was opened by the reading of the following paper by Mr. A. A. Wright, of Renfrew.

EXPERIENCE WITH RUSSIAN AND HARDY NATIVE FRUITS IN THE COLD NORTH.

I regret that owing to circumstances which I shall explain later on, I am not able to give you as definite information as I would like but such as I have I give you. In 1883 I made arrangements with Prof. Budd, of Ames, Iowa, to send me a collection of 200 Russian apple trees one year old from the bud. These came duly to hand and consisted of thirty different varieties, viz., 60, 102, 143, 153, 161, 260, 269, 275, 277, 316, 327, 402, 407, 540, 608, 722, 1260, 2 M., 3 M., 5 M., 8 M., 14 M., 26 M., Yellow Transparent, Russian, Cardinal, Grand Sultan, Belle de Boskoop, Canada Baldwin and five without any name.

As I was President of our local association, I distributed them in groups of five, to as many of our members as cared for them, and the remainder to various friends of horticulture in our immediate vicinity, giving only five to each. In nearly every case the parties desired and obtained five different varieties. This manner of distribution was a great mistake on my part, as you will readily see, for although I kept a carefully preserved list of every tree given to every individual and attached a correctly named label to each and every tree, and gave the strictest injunction that the number or name of each tree should be carefully preserved by them, and that an annual report of their success or failure should be given to me, yet, with very few exceptions, these injunctions were entirely neglected, and all my pains, trouble and expense were of comparatively little value. Had I given each individual five trees, all of one variety, then I would have known just what varieties lived and what ones failed.

For example: Mr. Fraser, according to my record, received one each of Belle de Boskoop, Russian, 275, 327 and 153. Two of these grew and have done exceedingly well, and are now bearing very fine specimens of early fall fruit. Now, the question arises, which two are living? This, we cannot tell, as he apparently made no effort whatever to preserve the numbers given him.

All the other Belle de Boskoops distributed, as well as all the others marked Russian, have failed; hence we have good grounds for believing that the two he has living are two out of the remaining three, 275, 227 and 153, but exactly which two we cannot say. This, you will admit, is not very satisfactory, as it is altogether too indefinite to be of any great value. It is on this account that I cannot speak too positively on some of these fruits.

This much, however, we can say, that from the importation of 1883, as well as those made yearly since that date, we have come to the conclusion that not all the Russian varieties are hardy in the colder sections of the north. That very careful and judicious selections will have to be made, and that on no account should we neglect to make constant selections from amongst our own native seedlings.

We may state, however, that the following are promising varieties:

469, Grandmother (Babuschkino).
233,
153, Transparent Naliv (Skvosnoi naliv).
387, Gold Peasant (Dobrui krestianin).
236, Antonovka.
336, White Transparent (Skvosnoi bielui).
164, Heidorn (Polosatoa Heidorna).
161, Longfield (Langerfeldskoe).
215, Kustoe.
413, Cross (Skrijapel).
2 M., Hare Pipka (Saitchia Pipka).
2 M., Royal Table (Finstlicher Tafelapfel).

Among the Russians: Switzer or No. 304, 469, 233, 153, 387, a variety marked Anis, 236, 336, 164 and Red Russian. Favorable reports have also been sent in of 2 M., 5 M. and 161, and one favorable report on 215, 413 and 469. The Yellow Transparent having been reported on so frequently as perfectly hardy it is scarcely necessary to mention it here.

I must now also state for your information that our Provincial Association sent me in 1884, for testing on my own grounds, thirty-seven varieties of Russian apples and two Vladimir cherries. On these I can now make the following report: 1st. That the Vladimir cherries are both living but have not yet fruited, but I am in hopes that they may the coming season; they are apparently quite hardy. 2nd. The following were the varieties of apples sent: 160, 580, 164, 3278, 317, 97, 355, 153, 387, 233, 240, 171, 369, 970, 248, 384, 398, 909, 204, 157, 934, 00, 285, 122, 575, 352, 244, 1227, 153, 978, 238, 219, 153, 352, 222, with Peter the Great, and Red Russian. Very few of these are promising; any that are, will be found in the list already given.

I shall now merely add that I wrote Prof. Budd stating that very few of the Russians sent had proved hardy with me; and, in reply, he stated that he expected nothing else, that he had purposely sent mainly long keeping varieties instead of selecting only from the hardiest, in the hopes that some of them would prove hardy enough for our climate, and if they did, we would then have a valuable acquisition to our list of fruits. It is only fair to mention this lest some of our friends should get discouraged and refrain from testing any of these imported varieties. This, we should not do, but on the contrary, should be guided by the wise Scriptural injunction, "To try all things, and hold fast to that which is good.

Mr. Gibb (Abbotsford, P.Q.)—I am afraid there has been a good deal of misunderstanding both as regards names of varieties and the propagation of the same variety under different names. There is in reality no such apple as the Red Russian, and there are several of which I could not fix the numbers. I have always been opposed to the system of propagating by numbers; 7 is supposed to be 9 or 1, or something of that kind; 143 is 608, and so on. Then as to the hardiness of these. Of course the collection sent by Dr. Regel was received by him from ten sources in Russia, and also from Sweden and Germany, so that it was really a collection of German and Polish fruits and fruit from the older districts. If you take the District of Kasan, where the temperature is 9 below zero, and compare it with Ottawa,—which, I am told, is 3 degrees colder than Montreal, and which has less shelter than we have there—taking Ottawa at 16½, there is a drop of 7½ in favour of Ottawa. It really represents something more than that, because the Observatory at Kasan is sheltered. So, then, there is 7½ degrees of difference between three months at Kasan, where orcharding is the great business of the community, and the city of Ottawa. Another thing is that no such difficulties exist here. I have just received the last bulletin of the Experimental Station at Minneapolis. There, desiring to

try the Russians at their worst, they planted them in good, rich soil, in a deep, open prairie exposure. Out of forty-three not one stood. I may say that in good soil they grow to twenty-three and twenty-six inches; but, however, the winter of 1886-7 was exceptionally severe, and not one of them started. We can test the hardiness of the greater proportion of our apples by comparison with the Duchess. I have seventy-five varieties of these Russian and German apples, and a number of the Germans seem not specially hardy, but with me the Russians are models of hardiness. I am not speaking for the west, nor for a climate colder than my own, but where I have a full exposure I find them very much hardier than anything like Fameuse. Then, when you come to ask me about the fruit, I speak of course with a good deal of hesitation, because Longfield and Yellow Transparent are the only ones I have fruited in any quantity. Of the six I think most of, I should take for the first Yellow Transparent, or Charlottenthaler. The Yellow Transparent is not one of those that proved hardy, but it is sometimes as early as the 20th of July, and usually the 1st of August. An apple I think a good deal of from what I have seen of it in the west—not from my own orchard, but I saw it in a number of orchards in Wisconsin—is the Golden White. Another is that known as the Raspberry, an apple below the medium size, almost small, but a very bright red and of very fine quality. The season of ripening is about that of the Early Joe, or a little later. Then Titovka has done very well. I have seen it in the west and fruited a few specimens from my own trees, but was away and did not see them. It has a capital record. Of Longfield I had, I suppose, last year two bushels. It is a strong grower and a very rambling, almost creeping tree, a heavy bearer and the fruit of good quality. Arabka (of Ellwanger and Barry) is not an apple of fine quality, but it is fair, good enough for most markets, and a large, handsome, productive apple, peculiarly colored. In regard to the name of these fruits I hope before very long to be able to place in your hands lists. It appeared in the last list of the American Pomological Society, and ought to have been in the report of the United States Department. I have, in my own orchard, the same name from several sources in Russia, planted side by side on the same day, and I hope to be able to solve the difficulties here presented.

Mr. WRIGHT.—I would not like anyone to become discouraged in regard to Russians on account of anything I have said, because it is very much colder where I live than at Mr. Gibb's place of residence. With us the thermometer goes down to 40° below zero, and, besides, in an inland part of the country, such as where I live, the frost comes very much earlier, and it catches the buds when they are quite tender. I may say, in fact, that anything that will grow with me will grow anywhere. I find the Yellow Transparent the hardiest apple I have, with the exception, perhaps, of the Peach of Montreal. I find it hardier than the Duchess.

Mr. BRODIE (Montreal).—Next to the Duchess I should consider the Golden White, of which Mr. Gibb has spoken, and the Charlottenthaler, which are very much alike. I have not put any of the Longfields on the market yet, and, with me, Titovka has not borne or made very good growth. I have had the Golden White seven years planted and it has yielded apples almost the size of Alexanders, better in quality, but not keeping so well as the Alexander. It comes in season just after the Duchess. It is not as firm an apple as the Alexander, though Dr. Hoskins says he can keep it on into the winter, but they ripen earlier with me than with the doctor in Vermont.

Mr. MARKWELL (Ottawa).—My experience is that in this section of the country the Duchess grows better than any other variety, and is the best for the market.

The PRESIDENT.—Do you find them different in flavor, or keeping quality and color?

Mr. MARKWELL.—I usually find them better in color and size, and I think in keeping qualities also. They seem to be hardier.

Mr. JOHNSTON (Dominion Statistician).—I belong to Nova Scotia, and am interested in orchards. I have one of about thirty acres. The names that are mentioned here are not those of kinds we use there to any extent. I do not know that my experience would be very valuable, for I have not taken much active, personal interest in the matter. My more particular reason for being here to-day is to learn from the members of the Association what is being done in the line of apples, being from the nature

of my position in the Civil Service, interested in knowing that which is of importance to the country at large. In examining these matters I find that since Confederation there has been a very large increase in the export of apples to England and the United States. In Nova Scotia especially we have cultivated the English market very much; and it seems to me that anything that is done to develop apple growing must be of great benefit to the country at large. I do not know, indeed, that we have any line in which there is more promise than in apple growing. I find that in 1868 we sent about $44,000 worth of apples to England; we now send $700,000 worth. At the beginning of Confederation we sent to the United States $35,000, as compared with $400,000 worth now. During the whole period we have sent to England over $4,000,000 worth; and to the United States $1,250,000 worth, not mentioning other places. It seems to me, therefore, that from an association such as this, which is developing the kinds of fruit best adapted for home consumption and the foreign markets, I may not only gain some little information which I can put to practical use in my own orchard, but may also acquire knowledge which I may be enabled in various ways to distribute to different points, so that greater interest may be taken in fruit growing.

Mr. HILLBORN (Dominion Experimental Farm).—My experience in this section of the country is not yet very large, as I have only been here a year. We have planted about 175 varieties, but have not had time, of course, to know what they will do, as they were only planted last spring.

Mr. WYLIE (Carleton Place).—Being only an amatenr, I have not much to say before a society like this, consisting of old and experienced fruit growers. I have been trying several kinds of apples in my garden, and I find any of these Russian varieties quite hardy as far as I have tested them. I have the Duchess and the Yellow Transparent, which I have only fruited one year, and also the Tetofsky. I have also the Montreal Peach, and some other kinds, which I have not yet fruited.

Mr. WHILLAMS (Smith's Falls).—I, like the gentleman who preceded me, am only an amateur and beginner, and came here more to receive information than anything else. I have experienced difficulty in getting fruit sufficiently hardy to stand the climate of eastern Ontario, and which will keep in the winter. I recently came across a seedling apple which I thought worthy of being presented to the Society. The tree from which it was produced was about thirty years old, and was grown in a field in the vicinity of Brockville. The seedling is perfectly hardy, standing in a cold position, and the fruit is as you see it. It does not spot, and I think it would prove a good shipper; the skin is rather thick. I may say that the specimens presented are not a fair sample of the apple; this year the apples are not their usual size, and when I spoke to the party who had them about presenting specimens here, I found they had been thrown into a box in the cellar, and these are only culls, not first class samples—below the average. I think in an ordinary year samples could be selected fully one-half larger than these. The apple is very nicely flavored, and it seems to me it would be very valuable as an addition to the list, the more so as it keeps very well.

The SECRETARY.—How long does it keep?

Mr. WHILLAMS.—I should say until April, anyway. The samples were just taken out of a box in the cellar.

The PRESIDENT.—Grown under hard circumstances?

Mr. WHILLAMS.—Yes; as hard as possible; the tree is fully exposed both to the west and north, and little cared for; the farmer who has it does not value it very highly—he thinks a good deal of the Peach apple.

The PRESIDENT.—Do you know how the mercury averages?

Mr. WHILLAMS.—Two weeks ago in our vicinity it was 40 below zero, and I think it is a more trying climate than that either north or south of us. When you get to Brockville there is the valley of the St. Lawrence, and here you have the valley of the Ottawa. The climatic conditions there are sufficiently severe to test any apple; I believe an apple that will stand the climate there will stand anywhere.

The PRESIDENT.—Have you tested any of the varieties spoken of here to-day.

Mr. WHILLAMS.—Only the Duchess and a few of the better known varieties. With

that exception and the Golden Russet, we have hardly any winter apple—we look upon the Wealthy more as a fall apple. The Golden Russet does not bear very well, but it will live.

Mr. BUCKE.—Did you say you got the tree or the seedling from Brockville?

Mr. WHILLAMS.—The apple was brought from about ten miles from Brockville, and the seeds planted, and from the seeds the tree was produced. This is one of the trees; the other is a very good apple too, but it killed itself bearing in two years.

Mr. G. C. CASTON (Craighurst).—I do not belong to this part of the country, but where I live we have a pretty cold climate, sometimes as low as 35 below zero, though I don't think we ever reach 40. But there, as well as in many other parts of the country sixty miles north of us, many varieties have been tried which we cannot do anything with. I am considerably interested in these Russian varieties, and I hope we may get some of them that will prove as hardy as the Duchess and good keepers. But the trouble with them is that they are fall apples and not long keepers. I was going to ask Mr. Gibb for a list of the longest keepers among the Russians he has tested. If we can get an apple with the good qualities of the Duchess, early bearing and hardiness, and one that will keep until spring, it will be the most profitable apple we can get hold of. I don't think it is well to have too many fall apples in our part of the country, for they are no use there. What we want is an early apple and a long keeper, and if Mr. Gibb or any other gentleman can tell us of the longest keepers among these hardy Russians it will prove of interest. I think, in a good many parts of the country, it would be a good idea to raise seedlings. I find many varieties that will not thrive by planting a tree from the nursery will thrive if top-grafted upon another variety. If you can take some hardy seedling and graft them on, I think they would yield finer specimens of fruit in that way than they would on their own stem. I think that an apple to stand the climate in the colder parts of Canada will have to be very much like the Duchess. I think there is a good deal in the texture of the wood; it requires to be like beach, close and hard in the grain and smooth in the bark, which is the case with the Duchess.

Mr. WRIGHT.—I wish to draw attention to the remark about top-grafting—that a variety which, when planted under ordinary circumstances, will not grow, may be top-grafted upon a hardy seedling and will then grow. That is also my experience.

Mr. GIBB.—If I had been asked the question last week, "Are there any apples that will prove late keepers," I should have said "Yes." After attending the meeting at Ottawa I should be inclined to say "No." When you come to a climate where the summer heat is much greater than here, the apples which will be more or less keepers here will not be keepers there. The one thing I am not positive of—and, therefore, I would not make a statement—is how long these apples would keep in this country. There is one thing which, I think, might be done in some parts of the country as it is in Russia. Some of their apples are late, because they are picked just before they are ripe and shipped to market, and in that way they are keepers. Of course, of the apples I have not fruited we cannot speak.

Mr. MCNICHOLL (Ottawa).—I have nothing to advance in this matter of apples, not having had any experience myself with them, but from observation I can endorse what has been said in regard to the Duchess. I was surprised on coming to Ottawa to see the fine appearance of the Duchess here. I had seen very attractive specimens before coming here, but I think what I have seen here are even more attractive than those in the west. I think anything that will equal the Duchess in hardiness and quality will do first rate in this part of the country, or this part of eastern Canada. It is very attractive and the flavor is very good, and I think if the fruit growers can, by their exertions, develop an apple superior to it they will be conferring a great boon upon Canada.

Mr. BUCKE.—We have with us here one of the first Directors of the Fruit Growers' Association, Dr. Hurlburt, who can, no doubt, give us some information.

Dr. HURLBURT (Ottawa).—I have been very much interested in what Mr. Gibb has said in regard to these hardy Russian fruits, and was very much pleased when I heard he had made one or two trips to Russia, because I found, when in Europe a good many years ago, that in some of the northern latitudes there were not only apples but other varieties of fruit which might be cultivated to advantage in Canada. Of the fruits to which Mr.

Gibb referred, however, I have had no personal experience, and I therefore prefer not to give any opinion upon them At some future stage of the meeting if any subject with which I am familiar comes up I shall be very glad to say a few words.

Mr. GREENFIELD (Ottawa).—I am happy to say that since the last meeting here there has been a great change and development in fruit growing in the Ottawa valley; if we only continue for a few years we shall be quite independent and have plenty of fruit of our own. The greatest trouble we had was to find fruits that would stand the climate, but at last the Tetofsky came in, and it has proved very valuable for this climate; it is hardy and early, coming in about ten days before the Duchess, and it is a good bearer. The Duchess, too, we find an excellent apple, and one that stands the climate well, and then, again, we have the Wealthy. I have grafted several trees and I find that they bear a great deal better than the standard trees, and yield finer fruit. I have tried St. Lawrence, Red Astrachan, and Fameuse, and several others, but none of them will stand the climate. They may stand one or two years, but will eventually die out. I hope further progress will be made and that we shall soon have some good fruit in this country.

Dr. HURLBURT.—I have had some experience in growing hardy apples. My experience has been that it is not so much the fruit as the tree. You get a good standard tree, perhaps one that has grown up in the country, or that has been got from a colder climate, and I think the fruit is as safe as it was further west. I have had experience from along the St. Lawrence, south of this, away to Hamilton. There are several varieties of trees which everyone who has cultivated apple trees knows will grow better in a cold climate and produce an apple of much better flavor than they would further south. I often found this through the colder latitudes in the northern part of Europe. I have found this to be the case with an apple we call the Bitter-Sweet, which, especially for cooking, has a much better flavor here than in Western Canada or the Northern States. My experience has been that it is far better to have dwarf trees, and have them sheltered by other trees. I believe if these hardier varieties could be introduced and cultivated here, and have them well sheltered, and, as far as possible, dwarf trees, that a variety could be cultivated here equal to any part of Ontario.

Mr. BRODIE.—How did you protect your dwarf trees from being crushed down by the snow; mine were crushed all to pieces.

Dr. HURLBURT.—Well, perhaps mine are sheltered from the snow; I have no difficulty that way; there were no snow banks around me.

The PRESIDENT.—Perhaps it was to the driving of the snow to which Mr. Brodie referred.

Mr. BRODIE.—Of course we have a good deal of snow, though I don't know that we have any more than Ottawa; but generally around our line fences, especially if we have a wind-break, it gathers. I have often seen it on the level two feet deep across a farm two acres in width. Down in Quebec I am sure it is two feet on the level where there are no trees at all, you can only see the top of the fences, so our dwarf trees would be covered completely in that part of the country.

Dr. HURLBURT.—Snow covering a tree will not injure it; it will protect it. Perhaps in the places Mr. Brodie refers to the wind is not broken by woods or anything else. I find that if you pack snow around the trees, and it remains there, it is a protection to the tree, not an injury.

Mr. BRODIE—I find we have to dig out our trees; as the snow thaws it gets heavier, and the branches break right down.

A MEMBER.—I happened to give an agent travelling around last year an order for a few dwarf trees, and he told me that dwarfs did not live long. Now, I would like to know, if there is any truth in that?

The PRESIDENT.—I am not aware that there is any truth in it at all.

The SECRETARY.—I suppose you mean dwarf apples.

The MEMBER.—Yes.

Mr. BUCKE.—We are expecting great things from the Experimental Farm. They are making collections of fruits and trees, and in a few years we shall have valuable knowledge. But there is one thing attention should first be called to, and that is a collection of seedling apples grown in the parts around here, down the Ottawa River and

the St. Lawrence. Some of our finest apples have been originated at Lyn, near Brockville, and I think the Experimental Farm will do a good work by making a collection of these seedlings. In regard to the snow, I think there is no danger so long as there is no crust upon the snow; if there is, as the snow comes down, it breaks the trees. Sometimes in setting small trees, people stand something around to afford them protection from the snow until they are high enough, but as a rule the branches of dwarf plants are as high as the snow, and therefore are not badly broken, though very small bushes such as gooseberries and currants are often badly damaged by snow.

The PRESIDENT.—I agree with Mr. Bucke that a collection of the best known seedling apples from all over the country would be very valuable; there is no doubt many of our seedlings will hereafter prove our best fruit.

Mr. DEMPSEY.—With respect to dwarf apple trees, it depends to a great extent what they are dwarfed upon. The roots of some dwarf trees, such as the French Paradise, which is generally the produce from a dwarf tree, are fibrous, and if they are not protected by the snow they would freeze to death readily, all being near the surface. The same variety suffer wonderfully if they are planted on a very dry spot. The wood of that variety is spongy in nature, and the tree itself is really not hardy, although we have quite trees of them, but I don't think a tree from that stock would be satisfactory. Again, there are varieties of crab that grow from cuttings, which strike root readily, which produce hardy stock, which are also fibrous rooted. There is the English Paradise, that is used largely; we have trees in our ground; we imported some trees from England, and they were all worked on this English Paradise. We find they also produce a little fruit, smaller than the French Paradise, but they are stronger growers, and the fruit does not come into bearing quite so soon. That might be hardy here, but it occurs to me that dwarf apples would not be satisfactory in this climate at all. I would advise you to try seedlings extensively, even if you have to take a tender variety, and protect until you get fruit; fruit from this plant, produce fruit or trees, from the seed of that fruit, and when they bear fruit take the first fruits again, and continue on through several generations. Those of you who have read the history of *Dems*, of Belgium will readily see that that is the way he produced so many fine pears, valuable in that country and in France. I think he accomplished more than any man who ever lived in France or Belgium in that way.

Mr. HILLBORN.—In regard to the collection of seedlings, I may say that at the Experimental Farm we have sent as far as we could to get apples, and have got apples.

Mr. BRODIE.—I would recommend that the members of this association who live further north, if they find out any new seedlings should send samples from them to the Experimental Farm to be tested. At one of the Exhibitions of the Fruit Growers Association of Quebec we had on our tables samples of seventy-five seedlings grown in Chateauguay County and on the Islands of Montreal, and among them were some worthy of propagation. If we had then had an experimental station to send them to we could have tried them.

The SECRETARY.—We have several very worthy seedlings already; Scott's Winter is one that recommends itself very highly, a seedling originated in Vermont. And that large Baxter's Red, which seems to be a very fine showy apple, and a fine keeper, is also a Canadian seedling. Then we have Mr. Dempsey's seedling pear and a seedling pear sent to me from near Toronto and numerous others; I think we have enough to make a collection already.

THE HARDY APPLES OF VERMONT.

The paper on this subject was read by T. H. Hoskins, M.D., of Vermont.

I note that I am put upon the programme of this meeting for a paper on the "Hardy Fruits of Vermont." Hardy tree fruits would be more correct; but when I came to consider the subbject, it was manifest to me at once that, with the exception of our native plums, in which little selection has yet been exercised, and no notable seedlings produced and propagated, we have no entirely hardy tree fruits but apples, originating

in this State, which have become known to me. Some good grapes have been originated, notably the Vergennes. There are also several desirable pears and plums of Vermont origin, which are sufficiently hardy for the Champlain islands, and the southern part of the State. The best of these pears, known to me, are the Grand Isle, the Macomber, and the Dr. Hoskins—all from the farm of Benj. Macomber, in the Town Island, and county of Grand Isle; all quite as hardy as Flemish Beauty; but none of them sufficiently "iron-clad" for the mountain regions, or the Memphremagog valley. The same may be said of the Green Gage seedling plum, from the same farm—a plum of medium size, productive and of high quality. As none of these have yet been propagated to any great extent by nurserymen they are not easy to get, though I believe they are occasionally to be had of L. M. Macomber, who carries on a small nursery North Ferrisburg, Vt., and is a son of the originator. The Grand Isle pear is described in Downing's Fruits and Fruit Trees of America, and the other Macomber seedlings have been recently figured and described in the *Rural New Yorker* newspaper. They would probably be well adapted to all parts of the Dominion where the Flemish Beauty does well. The one which the originator has complimented me by affixing my name to, is a seedling of the last named sort—as large, as good, and I believe as productive as its parent, but not quite so elegant in appearance. It has, however, shown no signs of spotting or cracking, and may be preferred on that account.

There are, in Vermont, a number of native apples belonging to the Champlain Valley, and doing well there and southward, which would be worth trying in the milder parts of the Dominion. Among these I might name the Northern Sweet, the Bottle Greening, the Tinmouth, the Burlington Pippin, the Hubbardton Pippin, Jewett's Best, the Landon, and the Winter Pippin of Vermont. Nearly all of these equal, or nearly equal Fameuse in hardiness, are prolific, and good market and dessert sorts. Their descriptions can be found in Downing and Thomas. But the apple widely grown and very popular in the State, under the name of Champlain, or Paper Skin, is *not* a Vermont apple, being identical with the Summer Pippin of the books.

When we come to absolutely "iron-clad" apples, capable of enduring with little or no injury a temperature of from 30 to 40 degrees below zero—comparable, for instance, with Oldenburgh, and many other Russian sorts—neither Vermont, nor indeed all New England, has many kinds to show. The nearest to eligibility for the iron-clad list that I am acquainted with is the Bethel of Vermont, a native of the valley of the White River, a Vermont tributary of the Connecticut. This apple has proved with me as hardy as any Russian, Oldenburgh not excepted—a vigorous, healthy tree, sound and uninjured in trunk and limb after repeated test winters. The fruit is as good, as large, as long keeping, and nearly as handsome (a rather duller red) as the Baldwin. But as there is "an out in everything," the Bethel does not escape. It is a very tardy bearer—as much so as Northern Spy. Next to Bethel in merit, though considerably smaller, is Scott's Winter, without the Bethel's fault, being a prolific bearer quite young. These varieties are the only iron-clads, which are also long keepers, that I have found, in testing some 300 varieties of American apples. With the Wealthy, they will give the grower apples almost, if not quite, till apples come again. I recommend them for trial in the severer parts of the Dominion. I may add that my experience with the Wealthy for sixteen years makes me fear that, though hardy in the top, it is likely to suffer in the trunk, like the Baldwin; and in order to get long-lived trees of the Wealthy, iron-clad Russian stocks, like Oldenburgh and Tetofsky, should be planted, and grafted in the limbs when five or six years old. Those who now have (or are making) large orchards of Wealthy, would do well to act on this hint in all future plantings. The only alternative is very low branching, with its inconveniences.

Mr. FAWCETT.—I sent to Dr. Hoskin for some of his Scott's Winter. The trees he sent me were well grown, but here, so far as I know—and I planted some myself, and some other gentlemen around—they everyone were killed the first or second winter. I don't know whose fault it was.

Mr. GIBB—I have a tree of it, and it is my best winter apple. It is only of medium size, sometimes below, and usually pretty well colored, but it is an acid apple. As a long keeper I have nothing to equal it taken all in all. In Grand Isle, which Dr. Hoskins speaks of, and which is a very short distance from the land, you can see beautiful specimens of trees. My experience with the Wealthy is not quite the same as Dr. Hoskins'. I find the Wealthy overbears. I have lost no trees of Wealthy yet. I have thirty-six in my orchard, eighteen of which were planted eleven years ago, and the remainder nine years ago. So I have fairly old trees, and it has been fruited for a few years back very heavily, and suffer from exhaustion by overbearing.

Mr. WRIGHT.—I have Scott's Winter from Dr. Hoskins, and have had no trouble with it at all; five trees I had were very hardy, and the fruit of a beautiful color, and with good keeping qualities.

BEST FIVE VARIETIES OF APPLES FOR CARLETON COUNTY.

Mr. WRIGHT.—Speaking on this question I should say first and foremost is the Yellow Transparent, the earliest ripener we have. Then the Duchess of Oldenburg, Alexander, Scott's Winter and the Wealthy. I would not have Tetofsky ; Yellow Transparent is earlier and the fruit finer, and it does not drop fruit as the Tetofsky does. I would like to add a sixth, the Peach of Montreal.

Dr. HURLBURT.—I would suggest that gentlemen who have hardy trees in the colder parts of Canada should send in their list, and let the selection be made from these by a committee. I have no doubt Mr. Gibb has many varieties that would stand the climate here and produce well, and perhaps some other gentlemen have.

Mr. BUCKE.—The Peach and Alexander both blight very badly about Ottawa, and would not do at all.

Mr. BRODIE (Montreal).—The Montreal Peach is reckoned one of the hardiest with us, but the Alexander does blight badly. Last season, however, I saw nice Montreal Peach apples selling for two dollars, while you could get from three to four dollars for the Alexander. That is grown in the immediate vicinity of Montreal, but when they are from the West they are a little on the green side in the picking. As for blight, I have not noticed it at all in the Peach. I would recommend to plant sparingly of it, but would advise amateurs to have a few trees for their own use ; not for profit.

Mr. A. M. SMITH.—I like the idea suggested by Dr. Hurlburt, of forming a commitee. I recently attended a Horticultural meeting in New York State, and there they have a committee from each county to report not only on the production of fruit, but of the different varieties adapted to each locality. I think we should have a committee from each of our agricultural districts here, to send into the Secretary a list of the varieties best adapted to their respective districts ; and that these committees should report at the Annual Meeting, and their report be embodied in the Report of the Association. I think this would be of great advantage to the country at large.

The PRESIDENT.—This matter was referred to the entire Association a few years ago, and each director was supposed to get a list of the varieties of apples, pears, plums and grapes grown in his own district, and mark with a star those varieties possessed of great hardiness or other valuable qualities. I know that a number of the districts were not reported upon, and I think it would be well if the reports were continued periodically ; because newer varieties of more value are coming in from time to time to take the place of others.

Mr. BUCKE.—The report has been in the Report of the Association two years running. I think in Michigan it is kept up almost every year, and I think with you that it should be changed from time to time. If you go back three or four years you will find in the report the list for all the counties in Canada ; I got up the list for this county.

DR. HURLBURT.—I would suggest that the seedlings should not be forgotten. I find in this region that for cooking purposes they are in many instances preferable to

cultivated fruits. Years ago we drew off lines in the country, and put down the varieties of fruit that were found by growers to be more successful within those limits. The divisions were south of the Great Western Railway, north of that as far as Toronto, and then east of Toronto. We had not at that time any fruit growers east of Toronto, so that the western part of Ontario was divided off in that way, and certain fruits recommended as being more successful. I think that system ought to be carried out in reference to the whole country.

The PRESIDENT.—My experience in preparing a table of that description is this. I went into the matter very carefully in the county I represented—went over the county two years attending exhibitions, and even township shows: and getting the evidence of the growers in every particular township in the three counties. I went into it very minutely, and I found I could make a report for each county, but even the report of the county I might have divided; for I found certain varieties succeeded in one part of it which would not in another. As a general rule, however, a report of this kind can be confined to each county, and if once properly got up it is very easy to continue it from year to year. I suggested once that the report should be made afresh every second year.

Mr. BUCKE.—I objected to the Montreal Peach and the Alexander. I merely meant that if people set out those two varieties they would not be very successful. We all know, as has been said, that the soil has a good deal to do with the hardiness of trees. Sometimes just across the road apples and grapes will succeed when on this side of it they will not. It is not so much the climate as the soil and exposure; and it is therefore very difficult to give a list of fruit that will succeed anywhere in any particular section.

Mr. DEMPSEY.—I am from the county of Hastings which, as you are aware, extends to about the North Pole. There is nothing settled back of Hastings that amounts to anything, and it includes the most severe climate that we can expect to grow fruit in. I find that it is next to impossible to prepare a list for that section of the country.

Mr. GIBB.—The conditions of Montreal and Ottawa are about the same, and I will give you what I find most profitable in my own orchard: Yellow Transparent, Duchess, Red Astrachan, Wealthy and Haas. That is simply as a question of profit.

RASPBERRY CULTURE IN THE OTTAWA VALLEY.

P. E. Bucke, Esq., of Ottawa, read a paper on this subject as follows:

I have been requested to introduce the subject of Raspberry Culture in the Ottawa Valley, and though I do not know that I can throw any new light on it, yet, if I can in any way stimulate or assist in the culture of this delicious fruit, my humble efforts will not be in vain.

The raspberry mingles its first ripe berries with those of the late strawberry, so closely do their seasons run one into the other. To my taste the raspberry is the most delicious of all the small fruits. If it were the earliest to ripen, or matured at the same time as the strawberry, it is believed very few of the latter would be exposed for sale in competition with this queen of berries. An early fruit, the "first fruit" of the year must always claim our appreciation, after a partial suspension from fresh grown products from Pomona's apron. Others appear to appreciate the raspberry fully as well as I do myself, as it always brings a higher price in the market than its earlier ripening competitor.

The red raspberry prefers a cool, moist soil, deep and well enriched. The preparation of the bed must be attended to before the plants are set, as little can be done to the ground beyond lightly forking over the surface when once the canes are planted.

If one raises his own plants it will be found best to set in June or July the young suckers, which are produced during those months when they have grown from four to six inches high. These are transplanted like young cabbages, and form excellent bearing canes the following year. Everyone knows who has tried it that late autumn and spring

planting of old canes, cutting them back from four to six inches, does not result in a good plant the first bearing season. The canes are branchy, and as a rule not very strong. But by the system of early moving young green plants, a good cane is obtained; and consequently the season following gives an excellent supply of fruit; thus gaining almost two years on the old system. I would recommend those who have plants of their own to try it. It is not improbable such is the perfection arrived at in sending out plants by our nurserymen, that green shoots may be obtained from a distance as easily as young cabbages or tomatoes.

In the ordinary method of planting the raspberry, the plants should be raised in the autumn and healed in but planted out in the spring. Taking them up in the fall retards early growth; consequently they start with more vigor if the young shoots have not begun to grow before the plants are put in their final position. If they are left standing in their original bed they will make a few inches of growth under ground almost as soon as the frost leaves the soil.

Plants are to be set in rows, six feet apart, the plants to be two feet distant in the row; but may be allowed to thicken up a little in the rows afterwards.

For a general crop the Cuthbert is decidedly the best variety; but as its fruit ripens late a few rows of Turner or some other earlier ripening variety may be grown; say in proportion of one to eight. The Cuthbert is very reliable; the canes are hardy; its fruit is firm, plentiful, rich and attractive. In color it is bright, and the flavor is everything that can be desired. On the whole, the Cuthbert, or Queen of the Market, as it is sometimes called, is the most profitable.

In this climate the raspberry requires protection, the same as the grape, during our cold winters. They come under the head of the "half hardy" plants. It is believed western growers would derive ample remuneration for all their trouble if they attended more to defeating the ends of Jack Frost by covering their bushes during their season of rest. My plan of protection is to bend down the canes so that the tops of three or four stools meet across the rows; then with a piece of sod cut 8x10 inches, and two or three thick; lay it grass side downwards on the spot where the plants cross. The mulch for the following spring is then thrown on the bent canes. This may be of long strawy manure, corn stalks, tomato or potato tops, or anything that will keep off the sun and will not break down the stems. This system of protection will also arrest the snow and keep it from being blown away by high winds. The bending of the canes should be done as much as possible during soft, damp weather in the autumn. When the atmosphere is moist the canes will be found more pliable, and not so likely to crack or break. A sod alone, where the snow lies deep is often sufficient protection, but a coarse litter of long manure makes it much more effective. This all sounds like a great deal of trouble, but it really takes very little time, and the labor is well repaid by an increased crop the following season. Shaffer's Colossal, one of the very best of the somewhat new varieties, is unfortunately too strong in the canes to permit of its being thoroughly protected, as it is difficult to get it into a sufficient recumbent position. This difficulty also exists with the blackberry.

In order to have such canes as can be properly treated, we do not here, as in the west, pinch the young wood to make it stocky and branchy, but rather remove the side shoots to allow the plant to grow long and pliant, so as to admit of proper winter treatment. It must be borne in mind that the fruit of the raspberry, like the grape, is produced from dormant eyes, which push in the spring, so that all fruit is produced on the young green wood grown during the present year of fruiting from last year's canes. I tried a little experiment last autumn by laying down some plants in September, whilst leaves were still fresh and green on them. The plants were very limber and I found no difficulty in keeping them flat on the ground with a few light sticks. Whether their horizontal position at so early a date will be found injurious to the plants remains to be tested by their next years's crop.

If the Cuthbert has a fault, it may be that it suckers too profusely, but these are eas y dealt with by the cultivator or a sharp, thin hoe, such as are turned out now-a-days by our implement makers. One of the greatest revolutions of the age is the beauty and

lightness of the tools now made possible, by the facility with which iron is converted into steel. The oldest of us will remember how in our youthful days we broke our backs using the old heavy, blunt instruments.

When I speak of a sharp hoe I mean what I say. Get one of those flat files a foot long and keep the hoe, spade, etc., in such edge that they will cut like a knife. Do the same with the Dutch or Scuffle hoe and it will be a pleasure to nse them on weeds or suckers.

The Golden Queen is said to be the ditto of the Cuthbert, but my plants, obtained last year through friend Hillborn, have not, of course, yet fruited. I am told, however, by thoroughly reliable parties, that it is a grand success. I used to grow Brinckle's Orange; it is the highest flavored of all the raspberry family. Its peculiar richness and high aroma is unsurpassed by any fruit. Unfortunately the cane is tender. After several years of great care I lost the plants, and have never renewed them. But Brinckles is the queen of berries. I have now about thirteen different varieties on trial, Marlboro', Turner, Caroline, Brandywine, Meredith Queen, Hansell, Cuthbert, Shaffer's Colossal, Crimson Beauty and Philadelphia.

The garden raspberry as a fresh fruit for the table has no equal; the wild one marketed by farm girls do not in any way come in competition with them. Carefully picked into quart baskets, or measured and sold in their fresh beauty with the bloom on they usually bring from fifteen to twenty cents a quart. The Ottawa market has never been at all supplied witn them. The berries are picked off the stem as they are gathered, so that they do not require to be handled and picked again, as it is ready for the table the moment it is obtained. It will thus be seen there is neither shrinkage or waste. The fact that the core is removed when the fruit is picked precludes it being shipped from any great distance, as in the case of the strawberry; because the fruit would squeeze and spoil in transit; therefore the local producers are sure of having the Ottawa market to themselves. The greatest drawback to the trade in the fruit is, that as it begins to ripen the wealthier part of the community are on the wing to the seaside, but it is quite surprising how the middle classes and mechanics are now using the loxuries of life, and as a rule they make the best customers.

I cannot speak from actual experience as to profit, but if the Michigan people are to be believed, there are "millions" in them. One man writes:—"The last season there was picked and sold from a little less than an acre 100 bushels of fruit, sold for thirteen cents per quart net; producing $384. Further, there was dug from the patch 48,000 plants, sold at $3 per thousand, or $144, making a return of $528 for the piece of ground employed."

The plants of the raspberry may be kept in good bearing condition on the same piece of soil for ten or twelve years, if it has been well prepared in the first instance, and an annual top dressing is given each autumn. The ground should be forked over in the spring, and again after the crop is picked. On no account should a spade be used, unless plants are required, as it cuts the roots and causes them to throw up a profusion of suckers.

The only serious enemy we have to contend with is the raspberry saw-fly. This is easily destroyed by syringing the plants whilst in bloom, with a weak solution of Paris green. This may be applied with a hand-wisk, quite as conveniently. A teaspoonful in a pail of water will be found sufficient.

Dr. HURLBURT.—I don't know if my friend included the Black Cap. I have grown them and found them often very profitable.

A MEMBER.—What variety?

Dr. HURLBURT.—It is a wild variety, and they are very beautiful; but you have to be up before the birds in the morning; the birds are excellent judges of fruit, and I find they prefer them to apples and pears. Mr. Bucke refers to the raspberry as being superior to the strawberry. That is possible under the circumstances connected with our getting them. Most of the strawberries I have seen in the market here have

been Wilson's; they are very large, but until they are perfectly ripe I think very few persons would eat them were they not called strawberries. I believe there are varieties of strawberry, however, which most persons would consider preferable to raspberries. Mr. Bucke has doubtless had more experience than I in growing raspberries, but I do not find they do best on a damp soil, but on a dry soil. The method of protecting them in winter which he has suggested is necessary, I suppose, where they are exposed, but not under all circumstances; because I have found that they have been well kept in the spring without any care,—only keeping them erect by having a frame work between them. I have had no experience in growing them in the last four or five years, and his opinion is consequently of more value than mine.

Mr. R. B. WHYTE (Ottawa).—I have had considerable experience in growing raspberries, and I entirely agree with all that Mr. Bucke has said. The raspberry is better in quality than the strawberry, and its season is twice as long; and we get three times the quantity of fruit off the same area of ground, which is a great advantage. I differ slightly from Mr. Bucke in regard to the way of protecting. I do not find that laying sods on the canes is sufficient, I think it makes the canes grow suckers, but I find they are too stiff to be kept down by mere sod. My plan would be to take a scantling or pole; it is in every way much neater and better way.

The SECRETARY.—Do you cut them back?

Mr. WHYTE.—Never until they are about from five to six feet high. There is no use in trying to grow raspberries here unless you lay them down in the snow; if you leave them up some will live, but you will get no crop the next year. I know it is the custom of many people here to leave them up, bue they never get a crop, and it is that way with every variety I have ever tried, and I have grown about twenty.

The SECRETARY.—Do you make $500 per acre profit from them?

Mr. WHYTE.—I think I get more. I believe it is quite possible if they are given the attention they should receive, and give them plenty of manure.

A MEMBER.—What varieties do you prefer?

Mr. WHYTE.—I think the best, upon the whole, is the Cuthbert, and the next Brinckle's Orange. I think those two are the best red raspberries.

The SECRETARY,—Have you the Clarke?

Mr. WHYTE.—I have, but it is nothing like as good a bearer, though a very good berry; I got them from the South.

The SECRETARY.—How does it compare with the Cuthbert for bearing?

Mr. WHYTE.—I think under similar circumstances the Cuthbert is the best. Among the yellow berries the Caroline is not worth growing, the berry is not much and the quality is poor; I think the Golden Queen is the best of the yellow raspberries, not even excepting Brinckle's Orange, which is very soft, and inclined to turn grey when it gets ripe. The Golden Queen seems to me to be better in flavor, and has all the appearance to me of the Cuthbert. I don't think blackcaps proper pay to grow here. They bear a lot of berries at once, and then no more; they are something like the strawberry —bear for a week or so and then no more; but the red raspberry seems to go on bearing from week to week, so that with proper varieties you have fruit five or six weeks. I have tried quite a numbsr of blackcaps, but I don't think any of them paid; you can hardly lay them down. I tried blackberries a few years ago, and gave them up for that reason, although I had a very fine crop.

The SECRETARY.—I think Mr. Whyte and Mr. Bucke have both touched upon a very important point—protection. We in southern Ontario do not need to lay down raspberries in that way, and consequently have adopted a mode of pruning not adapted to northern sections. There we are accustomed to cut them back in summer time to cause the formation of laterals; I think we get more fruit from them, and it is a very great convenience in cultivation. We have no long, sprawling arms to contend with, and we do not require any support for the bushes in the summer season. It is evident, however, that in northern sections that system of pruning is suitable, and it is an important point to note that here it is better for the canes to be long, so they will be slender, and can easily be laid down and protected.

Mr. MITCHELL (Innerkip).—I think some gentleman recommended a wild variety of blackcap, and I would like to give a word of warning in the matter. We tried a wild blackcap, and it introduced a very serious disease among our blackcap raspberries; the cane of the wild blackcap seemed to blister, and the leaves turned yellow, and after a little time the disease spread over the entire bush. We found that this disease was contagious, and was communicated to our cultivated varieties, the Gregg and Mammoth Clustsr; so much so, that a few years ago we had to discard our blackcaps altogether. We found our Gregg and Mammoth Cluster where grown by themselves were free from the disease, but wherever we planted the wild variety that disease, whatever it was, was communicated to them, and we had to get rid of our blackcaps altogether. I would caution those present to beware of this disease in the wild varieties. I hardly know what it is.

A MEMBER.—Rust?

Mr. MITCHELL.—Yes, it appears like rust; but whatever it is it is very serious. The wild blackcap is very prolific, but those who think of introducing it should remember that it has a disease which even our more tender cultivated varieties are not subject to when kept by themselves. At all events that has been the case in our district.

Mr. WHYTE.—I don't like the term "sprawling," I don't have mine sprawling. I I have mine tied up with two strings, one at the top and another at the bottom. It more than pays for the trouble.

The SECRETARY.—It would be expensive by the acre.

Mr. WHYTE.—About a cent and a half a year per plant.

Dr. HURLBURT.—I had the blackcap I referred to several years, and never saw anything such as Mr. Mitchell has described wrong with it. The plants were perfectly healthy, and continued so year after year.

Mr. GIBB.—Thirteen years ago I put in a great many canes, and I made careful notes of them at the time and reported. The result was my retention of the Clarke as my red. The Early Wilson and a number of others I had to give up, as I found they winter-killed, even under cloth. The winter came on a little too soon and found several matured when it set in. There is a little berry—what I consider a dewberry—which sold for rather high prices. It has a peculiar flavor, and is not nice to eat, although sold for making jam.

A MEMBER.—What do you find your best blackcap?

Mr. GIBB.—I like the old Doolittle.

Mr. BORTHWICK.—A comparison has been made between the values of strawberries and raspberries in this market. I may say that our home-grown raspberries have always sold for from 25 to 50 per cent. more than strawberries when placed in competition. There is this difficulty about raspberries, especially from the west, that they don't stand the carriage very well, but those from the west have always realized much lower prices than our home-grown fruit for that reason.

Mr. BRODIE.—Ninety miles below Quebec they can grow Cuthbert and Brinckle's Orange without protection. The Turner, I believe, was another that would grow there.

Dr. HARKNESS.—My experience is that the buds of the Cuthbert even if put down, unless well covered with the snow early in the season, are killed. You put down a cane, say six feet high, and at the bend, where it is exposed to our cold weather, no fruit will grow, but at the top, from four feet up, you will have fruit. Of course that does not make a satisfactory crop; and I think unless you put the Cuthbert along the fences, or somewhere where there will be snow drifts, you will have to protect it with a mulch of some kind. I have grown a great many different kinds of raspberries, and I must say my experience with blackcaps has not been favorable. There are two or three reasons for that. One is that the canes are excessively brittle; you can't lay them down, and they are very apt to winter-kill. Another reason is that about the first of June, sometimes the last of May, but generally the first week in June, we have a slight frost in this part of the country, probably it will average one year in three or a little more than that, and the least frost in the world will kill blackcaps at that time when they are first begining

to blow. I have found the Mammoth Cluster hardy, but I don't like its flavor. The Gregg will not stand our climate, and I have tried the Hillborn and it will not. There is a very fine red raspberry here that is possibly hardy and which is of very fine quality, at all events my wife and I think it is the best that grows—that is the Niagara. The Turner is the hardiest in my experience and will stand our climate standing up, but it pays to put it down and protect it, as you will have fruit earlier by doing so. It is so hardy that it needs no other protection than laying down in the ordinary snow-fall. The older sorts are good; one of the best I have seen is the Franconia; it is a little acid, but large and bright in color and very attractive. Blackberries have not been a success with me: I am not speaking of blackcaps, but blackberries, they are very unpleasant to handle. It seems to me that they are reaching out for you every time you go past them, and it is almost impossible to handle them. I do not grow raspberries for profit, but for my own use, and I only grow comparatively a few; but I expect to get my work done cheaply, and do most of it with a horse and cultivator. I plant my raspberries six or eight feet apart and let them grow, and in the spring I cut them back when about four feet or four feet and a half high. You will find your lower buds will come out, and they will have late fruit; you will materially prolong your season by that means, especially with the Cuthbert, which you can almost make a fall-bearing berry. Just one word in defence of the strawberry, which has been rather abused here, I think, and that I cannot stand. I still place the strawberry at the head of our fruit production. I can understand a man who eats nothing but the Wilson and Crescent Seedling having a poor opinion of strawberries, but if you grow New Dominion, for table use I don't think you will say anything against the strawberry. I think for flavor and aroma there is nothing to equal the New Dominion, for table use. There is another berry which I see very little about in your reports, the Maggie. I got it from Mr. Arnold, and it is in some respects an extraordinary berry. It is nearly as large as the Sharpless, and almost identical in flavor, though a little better I think, the grain a little finer. It is extraordinary prolific with me, and in the year 1886 I picked berries off my Maggie on the 8th day of June, and on the 16th of July I picked berries off the same plant, and between those dates I don't think there was one day that you could not have gone to those vines and got strawberries. I think, as far as I have seen any record, it is something almost unparalleled; and the same experience to a certain extent will be found every year, and the late berries hold their size well. I find, too, that we must not, because a neighbor finds one berry do better than another, jump to the conclusion that it will do better with us; for I have found within a very short distance changes of soil which had a marked effect on productiveness, and the general success of different varieties of fruit. And, speaking of soil, I want to say just a word about the soil for apple trees. In the county of Dundas, if we want to grow apples, we must get on one of those old glacial moraines—one of those old ridges with a gravelly subsoil. If you put them on our flats they will not do, even if perfectly dry and underdrained. To get a good orchard we must go on one of those ridges which run north-east and south-west. Most of them are the lateral moraines of the glacier that covered this country ages ago, and they are possessed of peculiar characteristics. On the north-west side they are stoney—that is boulders carried over them; on the south-east they are nearly all sandy, and underlaid with a gravelly subsoil. On those ridges we can grow orchards, off them we cannot.

Mr. HURLBURT.—Silurian limestone there?

Dr. HARKNESS.—I really can't say, doctor, we have limestone there, but in some places it lies very deep, and some places it is not; but this gravel is more or less a limestone gravel.

Mr. BUCKE.—I did not touch upon the black raspberry, because we can get them from the west so much better grown, and we have not been as successful with them as with the red raspberry.

The meeting adjourned from one o'clock until two o'clock p. m.

THE QUESTION DRAWER.

On resuming at two p. m., the question drawer was opened, and the following questions discussed.

PREVENTION OF POTATO BUGS.

QUESTION.—Will Mr. Dempsey tell us whether potatoes can be grown successfully without the use of poison to destroy the bugs; if so, how?

Mr. DEMPSEY.—The first question is very easily answered. Yes. The other question "how," will take a little more time to answer. All that is necessary is to destroy the larvæ before it is hatched. To do this plant, only such varities as produce very early, and bring your land into such a state of cultivation and fertility as will produce very rapid growth, and be sure to grow potatoes with only one eye in the hill, and that springing from a large piece of potato; so that you encourage rapid growth. Fertilize your potatoes as much as you can after they are up by sowing a little plaster or anything else you like; use every means possible to produce rapid, early growth in your potatoes. The bug invariably deposits the eggs as near the top of the stalk as possible, and if you can make the stalk grow three inches a week it will so shove the eggs of the potato bug that they cannot hatch. It is very simple, but I have had no difficulty this year in getting 200 bushels to the acre without the use of poision, and we had the same results last year; two years in succession, you see.

THE CRAB APPLE.

QUESTION.—The printed programme of these meetings does not include the subject of the crab apple; as this meeting is studying out fruits for cold regions would it not be well to include this subject?

The PRESIDENT.—It was thought that the crab apple might have been discussed, and we thought some one in this section would have said something about it. Of course further west we don't feel the same interest in the varieties which are interesting in this section.

Mr. SMITH.—If anyone wants to ask a question in regard to varieties let it be sent in in the form of a question, and it can be answered.

Mr. BRODIE.—Mr. Gibb has more experience than anyone I know on the crab apple question.

Mr. GIBB.—Perhaps it is best not to interfere with the regular programme.

The PRESIDENT.—It would no doubt be of interest to some of those present.

Mr. GIBB.—My choice would be early strawberry, Gibb of Wisconsin, and Wonder of Wisconsin. The early strawberry ripens with the Red Astrachan.

The PRESIDENT.—It somewhat resembles the Early Joe, doesn't it?

Mr. GIBB.—No, there is no resemblance.

The PRESIDENT.—There is one resembling the Early Joe.

Mr. GIBB.—None have that flavor, but they do in the thickness of skin.

Mr. BUCKE.—Why do you exclude the Hyslop and Transcendent?

Mr. GIBB.—Because if you have had them two or three times you get tired of them.

A DOMINION FRUIT GROWERS' CONVENTION.

QUESTION.—At the last annual meeting of the Montreal Horticultural Society and Fruit Growers' Association of Quebec, the President, Professor Penhallow, brought up the question as to whether we could not hold in Montreal next winter a Dominion Fruit Growers' Convention. Does this society think such a move desirable?

The SECRETARY.—Such a convention would be very interesting and profitable. Questions of general interest to both provinces would be the only ones discussed at such

a convention, which would be held, not perhaps every year, but occasionally, say once in three or five years. I think in that way it would be a desirable thing either next year or some time within a year or two. There are matters of naming fruits and other subjects that would be generally interesting for such a convention to consider.

The PRESIDENT.—I certainly agree with what the secretary says. It is a matter I spoke of myself some two years ago—the holding of a meeting of the Fruit Growers' Associations of the various provinces at a central point. I remember speaking on this question to a prominent fruit grower of the Annapolis Valley, in Nova Scotia, and I believe a great deal of good could be done by the meeting together of the Fruit Growers' Associations from the different provinces. Questions would come up affecting us all, not only interesting, but out of which we might seize something in which we are behind at present. I believe this is a matter that ought to receive a good deal of attention and consideration, and if it is brought properly before the board of the Montreal Horticultural Society, they would probably take the initial step, and communicate with the other societies, and I think the thing could be managed very nicely in a year hence—a meeting of the combined societies.

The SECRETARY.—Would you have it a meeting of delegates or of the members of the societies?

The PRESIDENT.—It could be either way: it can be open to the members if they choose to come, and I think there are a great many who would.

Mr. GIBB.—We have a board meeting about Monday of next week, and if you think well of the proposition, and pass any resolution favorable to it, we will enter into correspondence and go to work at once. There is nothing like having good long notice.

The PRESIDENT.—Is there any member of the Ontario Fruit Growers' Association here prepared to move a resolution. I suppose, Mr. Gibb, this matter should properly come before the Board of Directors, and I think probably if the secretary will make a note of it now, the matter will be brought up and considered at our meeting before the present session closes.

THE DISHONEST FRUIT TREE AGENT.

Q.—Is not there some legal way of preventing agents for fruit trees taking advantage of the ignorance of country people—generally to sell them something that will not suit our climate. I have heard that there is some law in Minnesota to restrain dishonest agents in this respect?

The PRESIDENT.—There is the dog law—setting the dog on them. I have not heard of any other law bearing on the matter at all.

The SECRETARY.—I think I have noticed something in the Minnesota transactions to this effect: that all agents who were taking orders through the country were required by law to furnish a certificate from some respectable nurseryman showing that they were properly authorized to take orders for fruit trees. I think this is a very important point. I think nurserymen have to bear a deal of blame which does not really attach to them, from the fact that there are irresponsible men going through the country imposing on the people. I think such a law here would perhaps be very wise. At all events, I think people should be warned not to patronize any agent who has not a certificate showing that he is properly authorized.

The PRESIDENT.—Just a point in that connection, which is this. Personally, I feel a good deal of interest in agents; I used to buy from nearly every agent that came along, and I have many times felt like punishing some of them very severely. I have been taken in very often myself, but at the same time I have looked at it in this way, that were it not for these agents and the risks we take in the matter, we would not be as far advanced as we are to-day. We have been able from that simple fact to test varieties from different localities that we would not have known of but for the incessant bother of these agents, palming off fruits upon us. But just at this point we see the necessity of anyone who takes any interest in fruit growing joining the Ontario Fruit Growers'

Association. I think everyone who takes any interest in an association of this sort looks into their writings and reports of discussions and so on, and if he does that, it will not be an easy matter for any agent to fool him. They can see by our reports what they ought to buy—what there is some chance of success in their locality with, or whether there is no chance of success at all, articles that have been tested and those that have not been tested. I think they will find themselves very safely guarded by joining such an association as this.

Mr. WRIGHT.—Mr. Gibb says there is such a law in Minnesota.

Mr. GIBB.—I happen to know in this way, that Mr. Harris of Minnesota wrote me. The trouble there is that the farmers bought a great deal of stock from the south, so much that the impression has risen generally among the farming community there that the tree cannot be grown. To avoid that, they have passed a most stringent law. A man who lives outside the State of Minnesota, and grows his stock outside of it, if he wishes to sell his stuff to agents in that State, has to deposit with the Secretary of State the sum of two thousand dollars, and then the secretary gives him a certificate authorizing him to sell his stuff in the State of Minnesota. The question has been raised whether the two thousand dollars is to cover the operations of all his agents, or whether there ought not to be a deposit of two thousand dollars for each agent, and that question had not been settled when the last report came out. In addition to that, a duplicate of the order has to be given to the purchaser, so that if there is any misrepresentation in any respect it can be ascertained. Of course, the two thousand dollars is held as a bond, and the State Government will hold the man responsible for any misrepresentation. It is a hard law, but they found it necessary to make a law of that kind.

Mr. MITCHELL.—There is a sort of misrepresentation which, if there are any nurserymen or agents here, I would like to mention. That is in the matter of roses. I have been getting them from nurserymen and agents for years, and there are some varieties I have never been able to get. I suppose they have thought that I am only an amateur and have only a small stock of roses, and that if they sold me something better than I ordered it was all right. But there are certain varieties I have been ordering and could not get, and I would like to call the attention of nurserymen and agents to the fact that even though they may send me a better variety than that I ordered, it is quite possible that I may be already supplied with that variety; indeed, that has unfortunately been the case with me frequently. We do like when we send for anything, whether it is through an agent or to the firm direct, to get what we ordered; we don't even want something better than what we ordered. If there is anyone here who has in this way sent me something better than what I ordered; I hope he will make a note of it—that I want what I order, no matter if it is not quite as good as something else.

BURYING TOBACCO STEMS UNDER VINES.

Q.—Has any member tried the effect of burying tobacco stems under his vines as is done on the Rhine, to keep away vermin and mildew?

Mr. DEMPSEY.—I have never tried it myself, but I have seen some gentlemen trying it.

Mr. WHYTE.—The question is mine; a gentleman who traveled in Germany, tells me it is a very common practice there, and that it was believed to be an entire preventive of thrip. He advised me to bring it before the meeting.

The PRESIDENT.—I make use of sulphur in my vinery twice during the season, and I use it on the soil only. I never know such a thing as mildew, thrip, or anything of the kind. Whether it is due to that or not I can't say; the absence of mildew certainly is. I use it early in the season as the vines are blooming, and afterwards when the fruit is about setting, and it seems to me to always have the desired effect.

GRAPES IN THE OTTAWA VALLEY.

Mr. R. B. WHYTE (Ottawa).—This is not the natural home of the grape vine, and owing to the severity of our climate we have to be constantly on our guard. We have a short summer, and the principal difficulty is the cold winter, which affects all varieties. Every year our thermometer goes down to 35 and 40 below zero, and that necessitates covering. This necessity for covering renders it quite impossible here to prune vines up as high as is commonly done in the west, or in the United States, and it is necessary to have it done so that they can be laid down, and also so that they can be laid down easily without breaking. There are quite a number of systems which answer the purpose. The system now is the two arm system—first two arms along the bottom of the trellis, and cut down all the fresh growth to one or two buds; I think that is by far the best, and by that means you have a vine which is easily laid down. Another is a modification of that system. Instead of growing short spurs to these arms they grow upright, and allow the fruit buds to come out about eighteen or twenty inches apart. I have tried that, and find that they are very apt to break off. Another system I have had a good deal of success with, and not much practised here, is the arbor. How it is going to work in the future I don't know, but for the present I keep it under control, and the most successful vines I have this year are trained that way. The chief advantage of the two arm system is the facility it affords for laying down; it has greater advantages for covering than any other way, and also much simplifies summer pruning. I have tried covering with corn stalks, straw and straw manure, but I find that nothing answers so well as earth, which never brings mildew on vines as the others do. It is no easy thing trying to grow grape vines here without cover. I have met several people who have tried with the hardy varieties, but it is a total failure; no fruit bud can stand 30 to 40 below zero unless it is covered. In some cases, I believe, they have lived through when covered with snow, but my experience is that it is not sufficient, and I have always found the earth satisfactory. This necessity for covering with earth has one good effect, it prevents too close planting; you are obliged to plant your vines far apart. I have found that about twelve feet each way is the best average distance, you can get quite enough earth between rows twelve feet apart to cover the vines. The remarks I made a few minutes ago in regard to the raspberry apply also to the grape; we must have all the sun possible; it is no use trying to grow a grape vine unless you can have it where there is no tree or house for shading the vine. I have had a good deal of experience in this particular. Last year I was seeing the way the Brighton behaved with me. I had one growing in one of my arbors, and it ripened early, quite as early as Moore's Early. I had another one growing where it was shaded by an apple tree, and it never properly ripened at all. The only difference was that this was shaded by the tree, and didn't get the proper amount of sun, while the other did. Another point on which there is a good deal of difference of opinion among grape growers is summer pruning of vines. I am quite satisfied that it is better not to let the grape vine exhaust its vitality in growing more fruit than you require. I have an arbor in the shade of my house, where we allowed it to grow all the fruit that it would—it is Roger's No. 3, and might not require a great deal of sun, but every year the grapes on this vine are quite unfit to eat; they never have a proper flavor. But, while it is absolutely necessary to produce the best fruit, it is quite possible to overdo summer pruning, by taking away so much of the foliage that every shoot bearing three branches of fruit has only eight or ten leaves. This is a great mistake, and never fails to yield poor fruit, the fruit no doubt colors earlier, but it never ripens properly, and never has the proper flavor. A striking illustration of the ill effect of defoliation may be observed in growing tomatoes. Everybody finds it difficult to get all the tomatoes ripe, and it is the practice to cut off a great part of the leaves to let the sun in, but the result of this is that you get fruit with no flavor, Now, I never pull them off if they are not ripe before the frost comes, and the same applies to the grape; but we must train our fruit so as to get the greatest possible amount of sun if we want to secure the best results. It is very difficult to lay down any rule as to summer pruning which another person can safely go by, so much depends on the variety of vine and the vigor of its growth. As a rule I grow my vines

on the two arm system on a trellis about five feet high, and I allow them to grow perfectly free until they get to about the top, about five feet high, when I pinch them in; I never allow them to grow beyond the top of the vine. Then, as the laterals begin to break, I always pinch them back to one shoot, which I think enables the fruit to ripen properly. One of the great drawbacks here is the uncertainty of our season. Up till 1881 we had no trouble in ripening any varieties, but since that until last year, which was like 1881, we had a succession of cold summers. To show the difference between years, I may say that Moore's Early ripened with me last year, well colored, on the 28th August, and perfectly ripe on the 4th September. The year before that it was fully two weeks later, the 10th and 18th of September, and in 1886, when it was still colder, it was another week later. A very important question is what kind of grapes to grow. I have made an abstract from my diary last year of the time grapes ripened. As I said before, Moore's Early ripened on the 28th of August and the 4th of September. It is somewhat singular that the Brighton was quite ripe on the same date; that the vines that had had all the sun I could give them ripened as early as Moore's Early. Adirondack, Rogers' 3, Amber Queen and Eumelan were quite ripe on September 8th and 12th. That is last year's experience, all ripened by September the 12th. In 1886 it was from the 25th of September to the 1st of October before they all ripened. The previous year the great bulk of the grapes were green on October the 6th; the only kinds that ripened at all being Moore's Early, Rogers' 3 and 9, Delaware, Martha and Brighton. It is a very difficult thing indeed to tell what kinds of grapes to grow here from any one year's experience; you must take the average of several years before you can have any idea. I have made here a list of the grape I have grown, those I consider the best, and those I have thrown out. Among the black grapes I put first Moore's Early, I don't say it is the best, but it is generally a most respectable grape. Brighton is a fair grape. A much better is Rogers' 4 or Wilder, which I have placed second; I consider it a much better grape, and a fair bearer, and it ripens just a little before the Concord. It has this great advantage over the Concord—that it is fit to eat before it is ripe, which the Concord is not. Along with the Wilder is the Barry and one or two other of Rogers' grapes, which are so much alike that I do not separate them. In my experience we really have no thoroughly reliable third black; all the others are so far behind that they are hardly entitled to be put in third place; the Adirondack, I think, is the best. The Burnet mildewed this year, though it is the first time I had any trouble with them; before that I had a good opinion of them. There are a great many grapes I have not tried, among which is the Champion, which is a grape I don't think it is right to grow; it is corrupting the taste of the people who use grapes, and it is really doing more harm than good. It is undesirable trash. The Hartford Prolific, too, I think is not worth growing. Othello I threw out after four years' experience. I had some experience this year with the Eumelan; I had a good crop, but it had no flavor to render it worth keeping at all. Of red grapes it is hard to decide which to have, there are so many good ones. The Brighton first. No grape is more complete than the Brighton, which is perfect in every way. It ripens with me in the first three or four days of September, and there is no grape in my opinion which so nearly combines all the requisites for perfection as it does. I have had great success with Rogers' 9 and 15. 15 is a little late in ripening, but even if it does not ripen it is good and fit to use. There are a great many other grapes that have been successful; Rogers' 3 is a very good grape. Delaware, I may say, I don't think I will grow any more; I had five vines last year, and got nothing at all off them. It is a small grape which the birds find it very easy to pick off and swallow.

A MEMBER.—Put bags over it.

Mr. WHITE.—I don't think it worth it. Iona ripened early last summer, and if it would do so every summer would run even the Brighton a hard race. It never ripened with me, however, until last summer. Salem does very well here now, but Walter's ripens too late. The Amber Queen I fruited last year, several vines, and it is a very nice flavored grape, but you can't get a decent shaped bunch, and for that reason I don't think it is a grape likely to retain its place. Among green grapes the one I put first is not grown, I believe, in the west at all, the Chasselas de Fontainbleau; it may mildew in

an unusually severe season, but it is worth growing if only for three or four a year. The next is a small grape for which Mr. Dempsey is responsible, the Dempsey 60. It is much superior to the Delaware here, and one that is generally acceptable; I know when fruits were in I would bring grapes that they would think were the best of the lot. The next is the Martha, which with me has done very well indeed, no mildew. The Pocklington and Niagara will not ripen here. I do not grow Jessica myself, but I saw it last year, and I think it is quite useless to grow here. A grape I had considerable success with is the Autochon, it is a very handsome vine growing, and the bunch is very pretty. I think that is all on the subject. I may say that several of the grapes I have spoken of were the property of Mr. O'Connor.

Hon. R. W. Scott (Ottawa).—My experience does not quite agree with that of Mr. Whyte, and I was considerably taken aback at hearing some of my favorites receive the castigation they did at his hands. One in particular is the little Delaware, upon which I have been growing fruit for twenty-five years and which has never failed to ripen, and to ripen moreover with very large crops. If you give it the proper food and exposure, and proper treatment, I think it is a grape that will respond most vigorously. I have taken off a certain vine forty pounds of Delaware grapes at one time. During the time I have been growing it I have never, with the exception of one year, failed to realize a satisfactory crop. Besides, the Delaware grape in this part of the country is very much superior to that grown in the western section. A few years ago when the association met here in the grape season some of the members came along to see these grapes growing in my garden, and that observation was made by gentlemen from St. Catharines and other points in the west, that the fragrance was very much superior, that it was larger, and very much finer than the Delaware under similar conditions in the western country. I dare say many of the members have detected that where fruit will ripen and mature thoroughly in a colder climate it is superior to that of the warm climate. You take the apple of Montreal, grown on the north shore of the island, or of the Ottawa valley, and those of the west, and you will find the fruit entirely different, one is not worthy to be considered, while the other is quite fragrant, and the most delicate that can be grown. I have remarked that not in reference to the apple alone, but also the grape, and therefore feel somewhat displeased at Mr. Whyte's cut at the Delaware. He finds difficulty in laying down the grapes year after year. I have Delawares which have been laid down steadily twenty-five years, and I certainly don't experience the same embarrassment; they are now old vines, and pretty stiff, yet they take up their position very readily. They are allowod to fall of their own accord, and lie until the weather is closing in for the winter. Then the plough comes along on each side, and a ridge of earth is thrown up and in that way they are buried. Sometimes one may require a heavier covering, and a man follows the plough with a shovel, and completes the covering. I think it must be, admitted that grapes treated in that way in northern latitudes yield much more abundantly than those further south which are not put down in the winter. I notice in reading United States horticultural papers that the question is frequently asked if the grape does not yield as liberally the year after if it has not been put down. The labour of putting down the vine is fully repaid the following season by the quantity of grapes produced. If I were selecting grapes for this part of the country, and were confined to one variety, I should certainly choose the Delaware; of course it requires great care, and many years it carries too much fruit, for whith you suffer the next by its absence. The second grape I would take for profit in this part of the country, is the Lindley. Agawam of course is a very fine grape too; I have been growing it a great many years, and it is a very fine keeper, which is the best of it. The Lindley is not as good a keeper as the Agawam; I find they keep well up to Christmas or up to the beginning of February we have been using them. There is another grape which I regard as the best if it would ripen, but it does not. It is the Iona, which is equal to any grape in the world; I do not know any hot-house grape finer or more delicate in flavor than the Iona; even when unripe it is preferable to many other varieties of fruit. I have grown it many years, and though it does not always ripen it is, as I said, preferable in the unripe state. It is a very liberal bearer, and the vine is a very beautiful one, growing in festoons lovely in form, and it always has an enormous crop. The vines bear too much, at least I have

found that difficulty; if the quantity of fruit is reduced the green buds stand a much better chance of ripening, and although it does not ripen perfectly every year I should be exceedingly sorry to cut down any of the vines I have. The other grapes I have are the Adirondack, which I have been growing about twenty years. It ripens fairly well with me, and is a fairly abundant bearer. I find Eumelan very salable, and it always ripens, and is a very good bearer. With the Brighton I have had only limited experience; Mr. O'Connor has had much more experience than I have and he thinks very highly of it, and what I have seen of it myself has been of a most favorable character. The Diana will only ripen occasionally, though it is a very nice grape. The Rebecca is a very pretty and delicious white grape, and one that always ripens, but I would not advise any one to plant it. Moore's Early I find a fairly good grape, but not as abundant a bearer as many other varieties. It always ripens. To our western friends, however, I am afraid we cannot give any very valuable hint, because the knowledge, not alone of grape growing, but of horticulture generally, is so much more widely diffused in the west than in the east. It is only of late years that fruit growing has been begun here, and at one time it was the general belief that very few fruits could be grown here successfully. However, I have experimented not only with grapes but with several other things, and I find this part of the country rather favorable than otherwise. I think the reference which has been made to agents is exceedingly pertinent, and I think if some authority could see that no sales of fruit trees were made except to experienced persons it would be an immense boon. There has been great discouragement in this part of the country, were large numbers of trees, vines and shrubs of one kind or another, the refuse of various nurseries, have been disposed of, which were not in any way adapted to the requirements of this part of Canada. In consequence of this a very general opinion has been formed that the Ottawa region is not adapted for growing fruit. There are many very excellent varieties of apples, pears and other fruits which can be grown in the Ottawa Valley, but the difficulty is that people in ordering trees have gone in for too great a variety; had they limited their orders to these particular varieties, there would have been no difficulty whatever in producing just as fine fruit, though not in as great variety, as in any other part of Canada, which I think the display on the table here will show.

Mr. A. M. Smith.—How do you keep your grapes?

Mr. Scott.—In cork dust—these grapes have been kept in cork dust. I have kept Ionas in very much better condition than any of those on the table until the month of March. This year, leaving them out in a cold shed, the frost came on too quickly and touched them all. As a rule I can keep the Delaware till Christmas; we use the Delawares until Christmas, and then after that some other variety, keeping the Ionas until late in the spring. I have eaten Ionas which were perfection in the month of March. I may say that I don't think there have been six days this year since August that grapes have not been on our table twice a daily. They were packed in barrels and boxes, covered with this cork dust in which the Malaga grapes are brought to Canada. I have the cork perfectly dry, and on a dry, sunny day put the grapes directly into the barrel, covering them with a layer of the cork dust, and then put in another layer of grapes and cover them with the cork dust and so on.

Mr. Mitchell (Innerkip).—I have never listened to any discussion on any subject from which I have learned more valuable facts than I have acquired from listening to the gentleman who has just finished speaking, and from Mr. Whyte, who preceded him. There is one point I would like to emphasize, which was taken by Mr. Whyte; that is, that there is a proper balance between foliage and a healthy growth of a plant, not only with grapes, but in regard to everything else. I have experimented a great deal in that direction myself, and I find that the foliage of a plant is just as necessary to its healthy existence as the root; if you take too much foliage off the roots decay. Mr. Whyte mentioned the Worden, but said that he had not much experience with it. Of course I am not from the Ottawa valley, but I come from a pretty cold climate, and I have been fruiting the Worden for several years, and I have been recommending it to all my friends, and as the climate where I live is something like yours, I can recommend it here, almost beyond any other grape that is grown. It

is earlier than the Concord, and very similar or rather better in flavour, and very much like it in hardiness and many other respects, which are very necessary in a good grape.

Mr. O'Connor (Ottawa).—I have had some little experience in growing grapes. My system of cultivation is very much as described by Mr. Whyte. My trellises are about five feet high, and I grow the vines on the two arm system, which I find as convenient as any method with which I am acquainted, and that in the laying down of the vines it is the most convenient we can adopt. In regard to pruning, I prune very much in the manner which has been described, allowing the vine to run to the top of the trellis, and after that I prune up above that, and take away more or less of the lateral shoots, though I quite agree with the gentleman who has spoken in regard to the ill-effect of taking away too many of the leaves. Evidently the leaves are there for some good purpose, and it is a mistake to remove them so that the fruit is bared to the sun; it does not ripen satisfactorily. In regard to sunlight and shade, grapes will not do at all where there is any shade. When I started growing them I planted two or three rows in the neighbourhood of a pine grove I have, but I had to give them up; for while the grapes planted in the open field where the air was on them from morning till night did well, these did not. In regard to varieties, I may say that I have had in my collection twenty-five different varieties, but I think after all that in this climate there are just four or five which can be grown with success. It is only just for the sake of having a little selection that we go beyond that, but for every-day purposes I do not think it is desirable to have more than five or six. In regard to the Delaware, I have to agree with Mr. Scott that the Delaware is a very admirable, choice little grape, and not to be discredited; it is a grape, however, which requires very careful culture—you have to take a good deal more care than with other vines, but it pays, because its flavour is very delicious. Of the Brighton I suppose I have about 200 vines. It is no doubt a very excellent grape, a very abundant and constant bearer. It has borne now for a number of years with me, and it bears a very large bunch of fruit, and the grapes have a very rich flavour. It is also a grape which ripens reasonably early. This year all my Brightons and Delawares ripened early—there are samples of them here picked on the 9th of September, and I don't think they have lost a great deal of their flavor. I think their flavor is just as good as the day they were picked, except the Brighton, which I do not think keeps its flavor as well for a length of time; while the others turn more into sugar the Brighton turns more into water. After the Brighton the Lindley is a magnificent grape. There is no doubt that it generally ripens and gives a very fine bunch; I am so pleased with it that I am going to put in about 100 more vines this spring. Rogers' 15 is a fine grape. With regard to Moore's Early, I think amongst black grapes it comes after the Champion. The Champion is the worst grape going, and I quite agree with Mr. Whyte that it ought to be cut out of all vineyards; because it goes on the market very early in the spring, and everybody who tastes it is so disgusted that they don't want any more grapes. It gives people false impressions, for many of them think that all black and red grapes grow on the same vine, and are all of the same kind. In price the Champion is really worth nothing at all, and yet it generally brings the very best price of any grape that is sold. A gentleman has mentioned the Worden. I have fifteen or sixteen Wordens bearing, and I can bear testimony to all he says, that the Worden is one of the finest black grapes that we have. It is a good deal better than the Concord; it is larger, has a magnificent bloom, is a fine bearer, and in every way a beautiful grape. It yields a magnificent crop, and is hardly any trouble in management; it is hardy, and, if the season is anyway reasonable at all, it ripens.

A Member.—How do they keep?

Mr. O'Connor.—Well, they were a very large crop this year, and they were selling for nothing, and I thought I would put up a lot as an experiment. Black grapes will not keep at all. I have put up a variety of the black grapes, and they have all failed to keep, there is no use in trying them at all; they failed in a very short time—not more than a month. I put fifteen hundred pounds of grapes in my cellar last September, which have kept very fairly. First, I put in a lot of black grapes which all failed, all mildewed and had to be thrown out. But in regard to red grapes, the Brighton keeps well; so does the Rogers' 15 and Delaware, and the Lindley keeps splendidly. The

three best keepers, I think, are the Lindley, Rogers' 15 and the Brighton. There is no secret in keeping grapes. All I did last year was, we picked, and got a lot of little paper boxes such as you get in stores, where they are very happy to get rid of them, and placed the grapes in them and put them into a cool cellar. The boxes you see on the table are the identical ones in which they were placed, and they have remained undisturbed in those boxes since the 9th of September until I took them out this morning. I put in 1,300 lbs. of the red grapes, and they have kept remarkably well. During the last five months we have had them every day, three times a day for a large family, besides a lot I have given away. Mr. Scott has gone to the trouble of packing in cork dust, which is very troublesome. I went to that trouble once and it did not succeed, and I then thought I would adopt my present method. The whole secret is to keep your grapes in a cold place, as cold as you like, as long as it does not freeze. I find that grapes I have had up from the cellar and in the room for twenty-four hours seem to wilt and shrivel up. But keep them in a cool place and they will be in the same condition you see them here. For red grapes I say the Delaware, Brighton and Lindley and the Rogers' 15, and of the black grapes I know none that gives more satisfaction for a general grape than the Worden.

A MEMBER.—Do you think it beats the Concord?

Mr. O'CONNOR.—Well, I do. The Worden is more reliable, and in my opinion a better bearer. It is a little larger grape, and has a most magnificent bloom, and a very nice flavor.

Mr. BRODIE.—How does the Worden compare with Moore's Early?

Mr. O'CONNOR.—I don't think it compares with Moore's Early which comes in very soon after the Champion. Moore's Early ripened in August this year, I did not keep track of the precise day, but very early indeed. I don't think the Worden would ripen at that period, but I think it ripens sufficiently early to be a very satisfactory grape if there is any reasonable weather at all. What we are most afraid of is the first week in September there will come a frost, and the temperature drop down in one night. If you can only get over that it is all right.

Mr. MOSGROVE (Ottawa).—When I came here to-day I certainly did not expect to address this meeting, because I am a novice in fruit growing compared with so many here. I took up grape growing, like my friend, Mr. O'Connor, first for pleasure, and at the present time I have some eight acres covered with vines. I knew nothing about it; I had to trust altogether to the experience of others—to purchase intelligence. I must say that I did not find it by any means as advantageous as I could desire. The first difficulty I had was that every man I got to plant my vines planted them on the principle that they required all the sun and air possible, and for that reason planted them near the surface. Two or three years showed me that that was a mistake, and we had to plant them from ten to thirteen inches in depth. I may say I have lost a thousand vines a year, and all attributable to the fact that they were not planted sufficiently deep. The next trouble was the training. I adopted the course which I have seen described as the two arm system. The difficulty with that is laying down, and in that respect you have to improve upon the system. I find that instead of having the stem coming up, and then your two vines branching out each way from there, you have to start them, as it were, from the ground. You have to start the vine from the ground, not above the ground, so that when you lay them down they can lie flat on the ground without injuring the vine. Upon this point I have made what I may call a discovery; I have found the practical utility of doing this. In laying down the vine my man makes with a hoe a pit three or four inches deep, and puts the vine in the bottom of that pit, and then after that they lay them down and peg them there. I find that when this course is adopted it has two results. In the first place you get them so much lower, so much more covering upon them with a less quantity of earth; and secondly, when they are pegged there they remain firmly fixed, instead of springing up, as they do when laid upon the surface. That being done we put the plough in, and plough about four inches in depth right up on the vine, in such a manner that the man following with a wide hoe can cover them up very quickly. I find that one of the great objects in connection with keeping the vine here is to keep the snow on the ground. I have this year adopted a course which I do

not know how it will work. The first thing we used to do was to cut away the vines from the trellis. This year instead of doing that I have simply cut away the arms from the wood, leaving the growing wood as it were upon the trellis. This I expect will tend very materially to keep the snow upon the ground, and thereby form a protection for the vine. If this succeeds this year I shall carry it out more fully next year than I have done this. I have a good many of the grapes that are shown here, and they have all done very well, but I have lately taken to another plan of cultivating grapes altogether—I have adopted the Riparian family for this northern climate. I think if we want to succeed here with grapes we must take our wild grape, and propagate from that, or get a seedling; I think that will be profitable. Upon my location I know nothing about frosts, I have never yet had a single grape killed with frost. They have all ripened with me. It may be that my location is favorable in that as in other respects. Mr. Hillborn was on my grounds last year, and I showed him some of my Elviras growing there. They are always ripe a few days before the Concord. The grape colors and ripens earlier a good deal; it is a very fine wine grape. The Elvira, of course, is a white wine grape. Now, about manuring. Up to this last year I have used barnyard manure. Last fall I got a quantity of ashes, and I have used some of this phosphate from the mines down here, unprepared in the mercantile sense, but ground very fine, and this year I have got in the neighbourhood of a thousand bushels of ashes, and I think two tons and a half of that I mixed last fall. I intend to put some thirty to forty bushels per acre of this on my vines next spring, and the balance I will apply to some other land I intend to plant on. My view, as I said before. is that here we must adopt the northern or Riparian grape if we want to succeed.

Mr. GREENFIELD—(Ottawa).—I have had a little experience, and we find the more experience we have the better grapes we get. At one time we were glad to get the Champion, but now we get far superior grapes. The best grape we can get, I think, is Moore's Early; it is very good to keep, and comes in early, and it has very much the flavor of the Concord; you can hardly tell one from the other except by a little difference of the skin. The Prolific is an excellent bearer, and comes in late, and it will stand frost. Then the Delaware is an excellent grape and a very good bearer, and so is the Brighton. The Agawam is very good, and we are getting some more, but we find Rogers' 4 rather light for this climate, though it is an excellent grape. Rogers' 3 is very excellent if it ripens. You have to keep the Brighton down, but if you can get it right it is a good grape. I have had Chasselas de Fontainebleau, a very large variety of grape; it is a very good keeper. I have a number of seedlings too, which I expect to be able to bring out next year, and I am trying to rear new grapes in the climate, for I think if you raise fruit in the climate where it is to be grown, it is better than that which is brought from other parts. I have one that ripens as early nearly as Moore's Early, it is a very good bearer and has an excellent flavor, and if I have anything like good weather, I hope to be able to send some up next year. The Niagara is not bearing, but I have the Lady, which is an excellent bearer, though a little tender; it requires care. Iona, if you can get it ripe, is one of the best you can have, but you can't depend upon it every year.

Mr. BUCKE.—I would like to hear from Professor Macoun in regard to the Riparia and Labrusca.

Professor MACOUN.—I think those varieties raised from the Riparia are far more likely to succeed in ripening early in Canada. The Labrusca does not grow naturally at all, but the Riparia grows down on the Isle of Orleans and in the North-West, and I believe these northern varieties will yet show us that we are only beginning to raise grapes here. I may say that twenty-seven years ago I sounded a trumpet note in Colborne, on Lake Ontario, when I told people in that village that the day was coming when all the territories along Lake Ontario and eastward would be covered with grape vines, and I have lived to see the day, and I can go further now, as I said to my friend Mr. Gibb a few minutes ago, and say that I believe in ten years time grape vines will be grown in many parts of the North-West, above Medicine Hat, on the open prairies, and will ripen earlier than here. There is no doubt that you could find that the temperature at night goes much lower in this vicinity than it does in western Canada. We have no

vine in Canada akin to the Labrusca except just one along the Niagara frontier, which comes near it.

Mr. WHYTE.—I quite admit that the Delaware is a nice, sweet grape, and I would grow it if it would ripen. In regard to what Mr. Scott has said about the crop, it is quite new for me to hear of forty pounds having been taken off the Delaware here. Mr. Smith, a large and successful grower, told me he thought he had a large crop when he got eight pounds. I am not satisfied with eight pounds. I quite agree with what Mr. Scott says as to the grapes here having a better flavor than those of the same variety when grown west. Last year I used to buy all my grapes, and bought from the west, and I am satisfied that our Lindley and Delaware are better grapes than those grown in a warmer climate. In regard to what Mr. Mosgrove says about deep planting, I am satisfied that four or five inches is deep enough—in an ordinary farm four or five inches is amply deep. When I spoke of the two arm system, I took it for granted they would branch at the ground, as I always endeavor to get them to do.

Mr. SCOTT.—The grape vine I spoke of stood by itself; it was a shade for a summer house and had the summer house to run over, so it had ample opportunity for getting both light and air.

THE BEST AND HARDIEST SHRUBS FOR THE LAWN IN THE NORTHERN LATITUDES.

James Fletcher, F.R.S.C., F.L.S., read the following paper:

In introducing the subject which has been allotted to me to-day, I shall take the opportunity of drawing your attention to some of the most valuable, from a horticultural standpoint, of our indigenous shrubs. In this way, I believe, I shall serve a more useful end than if I were to speak of many of the ornamental introduced shrubs which are in general cultivation, and which are probably just as well known to most of you as they are to myself. Of course, there are many new shrubs being constantly introduced by nurserymen from different parts of the world; but the number which may be advantageously grown in the northern parts of Canada is as yet small. Probably the northern parts of Russia will prove the most fruitful districts from which useful shrubs will be introduced into Canada. Many have already been brought over, and no doubt before long others will be added to the number.

In the meantime, however, and without going to the expense necessary in obtaining plants from so great a distance, I believe we have in our native floral stores of wealth for the horticulturist as yet hardly touched and very little appreciated. This, too, of a nature exactly suited to our severe winters, and many of them equally beautiful with the most ornamental shrubs yet introduced.

On the present occasion, when speaking of shrubs, I shall use the word in the way it is generally understood by gardeners, viz., as a small tree, and not in its restricted botanical sense. With the gardener, a shrub is a small woody stemmed plant, whether it have one or many stems springing from the ground, and in this list are included the young plants of many of our forest trees—until they attain too large a size. Indeed it is amongst our evergreen forest trees, when they are young, that we find some of our best ornamental shrubs for the lawn.

Perhaps the most convenient way to consider our subject will be to take a glance over the natural orders as they are botanically arranged.

In the Crowfoot family (*Ranunculaceæ*) we find very few ligneous plants; but mention must be made of the three Virgin's-bowers (*Clematis verticillaris*) with its large mauve flowers, is a lovely object in rocky woods, where it climbs over low bushes and hangs out its delicate bells in the month of May. *C. ligusticifolia*, the Lovage-leaved and *C. Virginiana*, the Virginian Virgin's-bowers are useful for their profusion of white flowers, followed by garlands of beautiful silky seeds.

The Canadian Moonseed (*Menispermum Canadense*), is a woody creeper of great beauty and well worthy of much more extensive cultivation as a trellis plant. Its large

shining heart-shaped or ivy-shaped leaves, as well as its clusters of cream-colonred flowers render it an attractive object.

Of the Barberries, the Oregon Grapes (*Mahonia aquifolia* and *M. Nervosa*) are the most useful, as well from their striking foliage, flowers and fruit, as for the ease with which they are cultivated.

Of the St. John's Worts (*Hypericum Kalmianum*) is the only one which comes within our subject, and this is more suited for the border or shrubbery.

In the Rue family we find the Prickly Ash (*Xanthoxylum Americanum*), but the growth is too straggly for a lawn plant.

In the next order, however, the *Anacardiaceæ* we have the beautiful sumachs, many of which form shrubs of great beauty. The scented sumach (*Rhus aromatica*) is a charming shrub and easily cultivated. The variety *triloba* from the North-West has rather smaller leaves, but is equally beautiful. This species is being largely cultivated in the United States as an ornament on railway embankments.

The western variety *occidentalis* of *Rhus glabra* being of a more compact habit than the species, could probably also be advantageously used for the same purpose.

In the Vine family we have the deliciously scented wild grapes and the useful Virginian creeper. The luxuriant growth and copious foliage of which make them the best of all creepers for summer houses or arbors, agreeable accessories to the lawn.

In the Buckthorn family we have few in Canada which would be valuable acquisitions to the lawn. *Rhamnus alnifolius* of Eastern Canada is a lover of swamps and the western *Rhamnus purshiana* too soon assumes its arborescent form. Even the New Jersey teas (*Canothus*) frequently recommended, do not appear to me to be well suited for lawn culture. The growth is too straggling, and there is always too much dead wood which requires cutting away. When we have so many berry-bearing shrubs, I think their place can always be better filled. The best is undoubtedly *C. Oreganus* of the west.

Amongst the *Celastraceæ*, besides the species of *Euonymus*, which are scarcely hardy enough for northern latitudes, we have two worthy of special mention, the climbing Wax-work (*C. scandens*), with its beautiful scarlet berries, and *Pachyotma myrsinites*, a small box-like shrub found in the mountains of British Columbia, with slender twigs and a profusion of small shining leaves. This would, I believe, form a good hardy substitute for the European Box (*Buxus sempervirens*) so extensively used as a border-plant.

Of the Maples a few may be grown as lawn shrubs.

The striped maple (*Acer Pennsylvanicum*) with its large light green foliage, and smooth striped bark as well as its pendant racemes of flowers is a great favorite. Other species which may be mentioned, but which are perhaps better suited for the shrubbery are the spiked or mountain maple (*A. spicatum*) and the two British Columbian species, the smooth maple (*A. glabrum*) and the vine maple (*A. circinatum*); in the same family we find the Bladder-nut (*staphylea trifolia*) with beautiful flowers and handsome foliage; but it seldom forms an ornamental shrub. Of the extensive Pulse family (*Leguminosæ*) we have remarkably few indigenous species which can be grown as useful ornaments to the lawn. The only three which are truly indigenous belong to the genus *amorpha*. These are only known by the English name of Lead-bush, on the prairies where they are indigenous. Their fine foliage, compact habit of growth and conspicuous infloresence render them objects of considerable interest, *A. canescens* and *A. fruticosa* I have found in Manitoba and *A. macrophylla* has been collected there with the others by Prof. Macoun. If however there is a dearth of shubbery plants amongst the leguminosæ this deficiency is more than made up in the next order the Rosaceæ. Here we have the cherries (*Prunus*) the best of which for the lawn is the common choke-cherry (*P. Virginiana*) of close growth and bearing a profusion of white racemes followed by heavy clusters of red-berries. The western black-cherry (*P. demissa*) which much resembles the eastern *P. serotina* but is more like *P. Virginiana* in its habit of growth, is also desirable. The other species are not quite so well suited for our purpose. The bird cherry (*P. Pennsylvanica*) when young and for a few years is a most graceful and beautiful ornament to the garden. Almost five years from the seed it forms a very symmetrical small tree with slender stem of bright color and with a large bushy head, covered in spring with bunches of white flowers and elegant foliage. Later in the year the heavy crop of crimson

cherries renders it still a conspicuous object. This thing of beauty however is not a joy for ever, it has the disadvantage of growing too rapidly and by the end of another five years has become too large for ordinary lawns. This of course may be remedied to a certain extent by pruning.

Closely allied to the cherries is the British Columbian shrub *Nuttallia cerasiformis* with light green aromatic foliage and bearing berries of great beauty. The pendant racemes of greenish white flowers are followed by bunches of large cherry-like berries which when half ripe are of a very pretty waxy-white with pink cheeks, when fully ripe however they are deep purplish-black. I have not tried this yet at Ottawa, but am under the impression it would succeed.

Following the cherries, we have the meadow-sweets (*Spiræas*) all of which are useful. By far the most beautiful of our native species is the British Columbian *S. discolor* var. *ariæfolia* called in Vancouver Island "iron wood" from its hard and heavy wood.

This is a magnificent shrub and varies greatly in size. In the woods on Vancouver Island bushes fifteen feet in height may be found, while on the bare rocks small plants occur not a foot in height but covered with the large feathery masses of blossom which last from May to July. The two Hard-hacks *S. tomentosa* and *S. Douglasii* are already much cultivated in Europe as ornamental shrubs. Another pretty shrub, whether in flower or fruit, is the Nine-bark *Neillia opulifolica* which has been separated from the true spiræas. It closely resembles its Russian representative known as *Spiræa amurensis*. Of the Raspberries (*Rubi*) almost the only one worth growing as an ornamental shrub is the British Columbian (*R. spectabilis*). I believe this plant might be made use of in hybridising. The fruit is large and luscious; but has a peculiar astringency, a little of which might make some of our cultivated varieties even more agreeable to some palates. The red and white flowered scented raspberries (*Rubus odoratus* and *R. Nutkinus*) which have large showy flowers like single roses and broad leaves, may be used to advantage in shrubberries.

Our native roses are none of them suitable for separate cultivation on lawns.

A northern representative of this natural order and one well worthy of our attention is the Shrubby Cinquefoil (*Potentilla fruticosa*). It is a plant of wide range, the specimen exhibited having been collected in Alaska. Its compact habit of growth and large conspicuous golden flowers make it very desirable.

In large gardens a few small trees of our native hawthorns may be grown with pleasing effect. In the west we have black-fruited species and in the east those with scarlet haws, there is also a yellow fruited variety in western Ontario.

In the genus *Pirus* we have our native crabs and the mountain ash, also the chokeberry, (*P. arbutifolia*) which grows naturally in swamps; but like many other of our bog plants will grow almost as well, and certainly flower better on dry ground in northern districts. Of the June berries, the dwarf variety *oblongifolia* of *Amelanchier Canadensis* would probably be the most useful on the lawn; but the most important member of this family is the celebrated Saskatoon berry of the west. The showy flowers are followed by a profusion of intensely sweet berries which are collected in large quantities by the Indians and were one of the important factors in making their berry pemmican. This shrub I am sure might advantageously be cultivated as a fruit for the market.

Amongst the native gooseberries and their allies we find some of our most attractive ornamental flowering shrubs. I will draw special attention to the old-fashioned flowering currant, a native of British Columbia (*R. sanguineum*), the white-flowered black currant (*R. Hudsonianum*) and the golden-flowered black currant (*R. aureum*) sometimes called the Missouri currant. Moreover all of these bear fruit of economic importance and a seedling from the last, is the lately introduced Crandell black currant now receiving so much attention. Allied to the above we have from British Columbia the beautiful shrub known in gardens as "Syringa," (*Philadelphus Lewisii.*) This well known and much admired shrub of our gardens is a most conspicuous ornament of the deep canons and rocky defiles as the traveller follows the raging Fraser River up into the interior of British Columbia. Mr. A. J. Hill writing from a point a few miles above Yale, B. C., in June, 1880, thus refers to this

plant, "the whole country recently red with roses is now white with fragrant "Syringa," so lavish is nature of her floral gifts here." On Vancouver Island occasionally bushes are found, but nowhere in the same abundance as along the Fraser River. The flowers are produced in the greatest profusion, by far outnumbering the leaves, actually bending the slender branchlets with their weight and scenting the air with their delicious perfume. *P. Gordonianus* is also found in the mountains of British Columbia. The name "Syringa" as applied to this shrub is an error, as that is properly the botanical name of the lilac.

The next shrub calling for attention is the Wych Hazel (*Hamamelis Virginica*) a plant of much interest not only for its beauty but also from its quaint flowers which open in October and November and when growing separately it forms a pretty bush.

Amongst the Dogwoods (*Cornaceæ*) we have many species worthy of cultivation, as the flowering dogwood (*C. florida*), with its magnificent western representative *C. nuttalii*, both of which, however, run rather too much to trees for our present subject. Without actually seeing it in a state of nature few can comprehend the magnificence of this latter tree. One large involucrate flower cluster is borne at the tip of each little branchlet. The showy white petaloid involucres are sometimes over six inches in diameter, and when fully matured are of a snowy whiteness. The tree grows in woods and on mountain sides in many localities on Vancouver Island, as well as on the mainland. It forms a tree from 40 to 60 feet in height, remarkable for its slender trunk and branches. Hardly less beautiful is it in the autumn when clusters of bright scarlet berries have taken the place of the flowers. At the base of Mount Finlayson, near Victoria, V. I., are groves of the Giant cedar and Douglas fir, which raise their lofty heads more than 300 feet from the ground. The trunks run up clear of branches like vast columns for more than 100 feet, and in the dim light beneath these giants the dogwood reaches its greatest perfection, spreading out its many slender branches in all directions, bearing their wealth of white flowers which gleam like silver. The bark of the dogwood furnishes a valuable remedy for ague, which has frequently been used by travellers as a substitute for quinine.

Of the Cornels which retain the bushy form there are several worthy of cultivation; perhaps the best are the round-leaved (*C. circinata*), the alternate-leaved (*C. alternifolia*), and the red osier (*C. stolonifera*) dogwoods.

Amongst the *Caprifoliaceæ* again we have many showy woody-stemmed plants. Here we find the Snowberries (*Symphoricarpus*). the lovely little creeping Twin-flower (*Linnæa borealis*), and the honeysuckles (*Lonicera*). The most ornamental of the bushy forms is the Bracted Honeysuckle (*L. involucrata*), found from the Atlantic to the Pacific, with deep green leaves and purple berries. The Bush Honeysuckle (*Diervilla trifida*) may be used on the outside of shrubberies. Of the Arrow-woods (*Viburnum*) many are useful. (*Viburnum opulus*) the High-bush cranberry, as well as its cultivated variety, the Guelder rose, or Snow-ball tree, are well known. Other species of beauty are (*V. lentago*) the Sheep-berry, and the Hobble-bush (*V. lantanoides*).

The Button-bush (*Cephalanthus occidentalis*) of the Madder family may be used sparingly, the glossy leaves being its chief beauty. The round heads of creamy white flowers, although very pretty, soon lose their freshness.

We have now to pass over several orders without any shrubbery plants, till we come to the Heath family. This, however, is one of great interest, containing many valuable plants for the horticulturist. I will mention some of those best suited for growing on lawns. Amongst the Blue-berries (*Vaccinium*) few are worthy of our attention, although (*V. corymbosum*) has been highly recommended. The western *V. ovatum* makes a pretty low shrub. For growing in a shrubbery beneath other plants few are more desirable than the deliciously scented Eastern May-Flower (*Epigæa repens*) and the "Sal-lal" of the Pacific (*Gaultheria shallon*). Pretty compact shrubs which may be grown on a lawn where not too dry are the Leather-leaf (*Cassandra calyculata*), one of the first flowers to open in spring, and the Kalmias or Sheep Laurels. The most attractive plants, however, of this large family are the *rhododendrons*.

Rhododendron Californicum, Hook, the Rose Bay, is found on some of the rocky islands off the coast of Vancouver Island, and also on the mountain sides at Hope, on the

Fraser River, in British Columbia. The large rose-purple corollas, blotched and spotted inside with green, are produced in rich clusters at the tips of the branches before the new leaves of the year appear. The shrub attains to a height of six or eight feet, and has long been grown in Europe as an ornament for parks and gardens. This species and *R. catawbiense*, also found on the Pacific coast, have been largely used in cultivation for hybridizing with Indian and other species. Another kind of these handsome shrubs, *R. macrophyllum*, Dow, almost as showy as *R. californicum*, also occurs in the cascades or coast range of British Columbia. *R. maximum* was formerly found in Nova Scotia and western Ontario, but it is to be feared is now extinct in both of those localities.

The Canadian Rose Bay (*R. rhodora*) is found in enormous abundance in the Lower Provinces and is a beautiful object. This belongs to the deciduous division of the genus. Closely allied with the Rose Bay are the two species of Labrador Tea (*Ledum*). *L. palustre* is only found in the far north, but *L. latifolium*, much the more beautiful of the two, grows in all our swamps from Newfoundland to British Columbia.

Of the *Aquifoliaceæ*, or Holly family, we have two representatives worthy of mention. The Mountain Holly (*Nemopanthes Canadensis*) is a deciduous shrub growing in swamps, but bears transplanting very well. The foliage is light, and the berries, when freely produced, have a fine effect. I wish, however, to draw special attention to the Canadian holly (*Ilex verticillata*) as a desirable lawn shrub. Unlike the European plant so well known as "holly," our native species loses its leaves in autumn; but the branches bear a rich provision of beautiful scarlet berries, which may be preserved with ease, and answer the same purpose for Christmas decorations. This shrub is little cultivated, but is deserving of much more general attention. Of the *Lauraceæ* we have none which would give promise of success in this locality, the Sassafras (*S. officinale*) and the Spice Bush (*Lindera benzoin*), not proving hardy enough to stand our winters. Of the *Thymeleaceæ*, the order which embraces the scented Daphnes of other climes, we have only one native species, the Moose Wood (*Dirca palustris*). In nature this forms a low, straggling bush, found in damp woods; but when planted separately in the open it makes a very pretty bush. The leaves are large, and the delicate color of the foliage renders it useful for mixing with other shrubs. *Daphne mezereum* has become naturalized in some localities, and is gradually spreading, possibly through the agency of berry-eating birds.

Following this order, we come to the *Elæagnaceæ*, low shrubs, remarkable for a beautiful development of stellate and pellate hairs on the leaves. *Elæagnus argentea*, the Silver-bush or Buffalo-berry of the North-West plains, grows easily and bears thick clusters of highly perfumed yellow flowers, followed by large silvery berries. *Shepherdia argentea*, although not bearing such fine foliage as the last named, is a more beautiful bush by reason of its scarlet berries, like red currants. Many a traveller in the North-West, before the time of railways, has blessed this bush for its acid fruit, a pleasant change of diet after living for months on pemmican. *Shepherdia Canadensis* is also a pleasing shrub which extends to the Pacific coast, where the Indians call it "soap-oolalic," and make a beverage from the berries by beating them up in water.

There are a few others of the deciduous shrubs which call for our notice. Of the *cupuliferæ*, one or two of the oaks may be grown as shrubs for a few years. Our hazels are scarcely ornamental enough to take the place of the easily procured cultivated varieties.

The Iron wood (*Ostrya Virginica*) and the "Blue Beech," or American Hornbeam (*Carpinus Americana*) are useful from their slow growth and symmetrical form. The Sweet fern (*Myrica asplenifolia*) is a graceful lone shrub with leaves at first sight more like those of a fern than a woody plant. This is being also used with *Rhus aromatica* as an ornament on railway embankments in the United States.

Of the birches, all of the dwarf forms are useful, and small plants of the arborescent forms make a pleasing variety. I do not consider that any of our native willows are worthy of a place on the lawn, unless a collection is desired.

This brings to a close our list of deciduous woody plants.

We must, however, make a brief allusion to some of the *coniferæ*, which play so important a part as "shrubs" in landscape gardening.

Of the true pines (*Pinus*), few exceed in beauty our common Red (*P. resinosa*) and

White (*P. Strobus*) Pines. Of robust growth and graceful habit is *Pinus contorta* of the Pacific slope.

For general appearance and also for its hardihood in enduring all circumstances, few can compare with the wide spread White Cedar (*Thuja occidentalis*) which will thrive in almost any soil.

Another great favorite is the Red Cedar (*Juniperus Virginiana*), which is a tree of great beauty. The staminate or pistillate flowers are on different trees, consequently specimens of both should be grown, so that the berry-like cones, which add greatly to the appearance of this tree, may be formed. Of the *Piceas* the Menzies Spruce (*P. Sitchensis*) is one of the best. The needles are stiff and the growth is virgorous. An attractive feature of this tree is the bright yellow-colored bark of the young shoots.

In the two Hemlocks (*Tsuga Canadensis* and *Mertensiana*) we have probably our most elegant Canadian trees. When growing separately, no words can exaggerate the beauty of young plants of these trees at the time these young shoots are bursting in spring. I know of no simile which better expresses their appearance than fountains of living green beauty. They equal in grace the celebrated *Deodaras* of the Himalayas. The different species of *Abies* are short-lived and rather stiff in appearance; but beautiful trees of (*A. balsamea* and *A. grandis*) the Balsam Firs are frequently seen.

The light feathery appearance of the Larches (*Larix*) will always win for them a place amongst a collection of conifers. When grown separately and on dry ground, they seem to form more beautiful trees than when growing in their native swamps.

In conclusion, I beg to thank my friend Prof. Macoun, for his kindness in lending me the beautiful collection of specimens I have exhibited to-day, and without which, I fear, this paper would have been of little interest.

Mr. CASTON—of Craighurst.—Can Mr. Fletcher tell me anything about a little shrub which I have seen between Port Arthur and Lake Superior. I got off the train there one day and saw the berries. They were of a purple color, and when I tasted of them I found they were splendid. They were about the size of a grape, and the foliage of the shrub was very much like that of the snow-drop. I thought it would make a very useful as well as an ornamental shrub. I asked one person what he thought it was, and he thought it was a June berry. I don't know, because the June berry fruit is not ripe until July.

Mr. FLETCHER.—Was it a blue berry?

Mr. CASTON.—Bluish purple.

Mr. FLETCHER.—Did it have seeds?

Mr. CASTON.—Yes, it had seeds; this shrub was about four feet and a half high.

Mr. FLETCHER.—I should think it would be one of the June berries I have referred to.

HARDY ROSES FOR OUT-DOOR CULTIVATION IN THE COLD NORTH.

Mrs. A. A. Wright, of Renfrew, read the following paper on this subject:

The successful cultivation of the Rose, like the successful cultivation of fruit, is in our northern climate attended with no little difficulty. Besides the natural enemies of this, the "Queen of Flowers." we have in addition to combat the all-destroying demon of excessive and unrelenting cold.

To obtain varieties with sufficient vitality to withstand the rigors of our northern winters, is our first consideration. In this respect, no philanthropist or enthusiastic amateur has ever made a special trip to Russia, or other high latitudes, in search of "never-fails," or "ironclads," and we are oblighed to content ourselves with productions of skilled growers and hybridists of America, England and France.

The amateur who contemplates the beautifying of the garden with a bed of beautiful and attractive roses—roses that are to remain in their respective positions during the

entire season—naturally turns in those missionary pamphlets (illustrated catalogues) of the florist to the column headed "Hybrid Perpetuals," as here the amateur is told, is the list of the hardy varieties, suitable to out-door cultivation. And now comes the first liability to mistake, the name "perpetual" being altogether misleading, in fact it always reminds me of that amusing story told by Mark Twain, entitled "A Touching Anecdote of George Washington," in which the chief feature is that the name of George Washington is not once mentioned.

So with hybrid perpetual roses, there is nothing perpetual about them, except it be that some of them, like my Francois Michelon, are perpetual rampant growers, and also like some of our good temperance men, perpetual abstainers. For so far as this variety is concerned, I have not yet obtained a single bud or blossom, although it is the most vigorous grower in the garden. But to return now to varieties. Although the hybrid perpetuals are not constant bloomers, they should all bloom freely in the early summer and supply us with a limited number of flowers later in the season. And as it is on this class that we in the north mainly depend, I will give the names of a few, that with us have been the most successful. Of cousre, we have to protect them carefully with leaves, straw, earth, or some such material.

In the light varieties first for us comes "Madame Plantier," pure white, medium size, profuse bloomer early in the season, very hardy and vigorous.

Coquette des Alps, medium size, very full, a desirable white rose. In pink we have La France, the most beautiful of all roses, silvery rose, changing to pink, very large, tea scented, a continuous bloomer; it is a hybrid tea, not quite so hardy as the perpetuals. Paul Neyron, deep rose, very full, perhaps the largest variety known. American Beauty, large, beautiful form, very double; color, a deep rich rose, sweet scented.

The Old Province should never be omitted from any list of northern roses, full and fragrant, a vigorous grower.

In dark varieties we have General Jacqueminot, brilliant crimson, large, fragrant, very hardy. Alfred Colomb, crimson, very large, extremely fragrant, one of the most useful for general cultivation, and one of the hardiest. Marie Baumann, very bright crimson, large, full of exquisite form, very fragrant; it should be given a favored position. In yellow we have Persian Yellow, bright yellow, nearly full, well formed. Harrison's Yellow, golden yellow, medium size, semi-double, a freer bloomer than Persian Yellow.

All the moss roses we have tried, are hardy, viz.: Perpetual White, Crested Moss and Pink Moss. In climbers—Queen of the Prairies, rosy-red, large, double, scented; Gem of the Prairies, rosy-red, sometimes blotched with white, large flat flowers, slightly fragrant; Baltimore Belle, pure white when fully opened, hardy and vigorous. In the Polyantha class we have not as yet found any sufficiently hardy for out-door wintering.

In this list I have tried to give distinct varieties both in form and color. They are all beautiful and worthy of a place in every garden.

Mr. MITCHELL.—I do not know that I can add anything on this subject which will add anything to the impression already produced by the able paper we have just heard read, but I will just make a remark or two upon it. I have been very glad since we have been here to note the presence in the room of several ladies, for we are very glad to have the ladies on our side, and to have them to take an interest in these matters, and I can only say I am very sorry Mrs. Wright did not read her paper herself. In regard to the Francois Michelon, a rose which I heard depreciated to a certain extent, with all due deference to the lady and the paper we have just heard read I must say that I think the Francois Michelon must have been purchased as a continuous bloomer from one of those agents or nurserymen who are not very particular, because with me it has been a most continuous bloomer. The worst fault I have with it is that it is hard to propagate, and it is a poor grower, but it is a first-class rose, and a continuous bloomer. As to the other roses mentioned I can corroborate everything that has been said. Paul Neyron is perhaps after all the very best rose we have. The American Beauty which was men-

tioned has had a great rage, and at the present time it is quoted on the wholesale markets of New York at $100 by the hundred, and selling at $150 retail, but I have never set so much store by it as many of the older and better known roses; to me there is a certain amount of grossness about it. The mosses that have been mentioned, the crested moss rose in particular, are first-class, but if you get the crested moss from an irresponsible agent I think it is likely they will sell you something easier to propagate; it is hard to propagate. The old common moss-rose is very valuable also. I have very little to say in favor of the newer mosses; they are much easier to propagate, but not so good when propagated. The Baltimore Belle was mentioned and I noticed it in our "Horticulturist," and in some American horticultural publication there has been a good deal of discussion as to whether the Baltimore Belle was scented or not. The true Baltimore Belle has very little scent. I think generally where people claim they have a scented Baltimore Belle it is Mrs. Hovy or something of that sort. There are some scented, but I have never seen any quite so perfect or beautiful as the Baltimore Belle. I may say I listened to Mrs. Wright's paper with much interest, and I am sure everyone else in the room did the same.

Mr. Dempsey.—I did not quite understand what Mrs. Wright meant by hardy roses. The majority of those roses require protection, without which we cannot grow them. In regard to cultivation, the best way is to fertilize the soil as much as possible; I have never found that we could make it too rich for roses. Then, as soon as they are through blooming in the spring cut them back, prune them right down, which induces new shoots to come out again. In this way we almost invariably have a second blooming in the season. Another point which we find important is to have as much shade as possible; we find that the rose will fade readily if it is not shaded a little from the bright rays of the sun, and if they are shaded by some artificial means, some laths put together with a very fine net over it, or anything of that kind, the shade is very beneficial, and the rose does not fade for several days, whereas they would fade in six or eight hours if the sun were allowed to fall right on them. In the winter we have to protect our roses, and the so called hybrid perpetuals, and the way we do that is by pinning them down to the ground and fastening them there as have been recommended by some for grapes. Sometimes we throw a little earth on, but if it is a tender variety we cover them with evergreens first, then some forest leaves over the evergreens, and then the evergreens again to keep the forest leaves there. You will find by this means none of the tender buds of the rose will rot.

A Member.—Do you find mice troublesome?

Mr. Dempsey.—Well, mice are quite easily got rid of just by boring a hole in a block, and making a mixture of meal, arsenic and sugar in about equal parts, and putting this mixture in the hole in the block. The mice will crawl in and eat it, and we readily get rid of them.

Mr. Mitchell.—As to making the soil rich, while the plants are young it is not well to go to the extreme. Old plants will bear almost any kind of stimulating, but instead of being good for young plants before they are fully established it is injurious. In regard to cutting back to produce bloom, I got carried away with that idea myself; I cut back until I found that I was cutting back at the expense of the root. There is a certain balance between the two things; in growing roses, like everything else, we have to use a certain amount of common sense. Don't cut back so much as to make the roots decay; and you will do that if you cut back too much. Mr. Dempsey's suggestion about mice is very good. They are very destructive, and I have found arsenic better for destroying them than strychnine, the crystals of which, I think, are so large that the mice in some way avoid them. It has been my practice, and it has been very successful, to take a little arsenic and spread it on a knife, and cut a piece of turnip and put it under something, either two boards nailed together or a board along the ground. I have found that just as good as any method I have ever tried. A little frost does not cause the turnip to decay as it does some other vegetables, and if pretty well covered up with snow it will last perhaps all winter. It is one of the best things I have used.

Mr. Scott.—The best material I have found for covering roses is mere earth; I find it superior to leaves or evergreens or straw, and it does not attract mice. In localities

where the ground is particularly dry I have succeeded in carrying through tea roses by covering them with six or seven inches of earth, and then covering sods over the top. I have found that succeed pretty well. But all the hybrid perpetuals can be brough through without any difficulty.

Mr. HAMILTON.—I would like to call attention to two roses, one brought out from Russia, and the other from Japan. I have got both of them. One of these roses is the double Japan dog rose; it grows about four feet high, and is even hardier than the old cabbage rose. It requires no laying down or protection of any sort, and the only old rose equal to it in hardiness is one mentioned by Mrs. Wright, the Madame Plantier. The other rose I think is a Japan rose, though I am not sure; I only say so because it answers the description of the Japan roses introduced within the last two years. The flower is about five inches across and very pretty. Most people think that the flower requires to be double. Now, this is beautiful though single, and it has one advantage—it blooms throughout the entire season. It bloomed with me last year from the beginning of June until October. New wood came up and it continued to bloom, and then the flower was varied by fruit, a pretty scarlet berry, even more beautiful than the flower. These two roses are certainly a great acquisition.

Professor MACOUN.—The last rose described by Mr. Hamilton is wonderfully like a rose which comes from British Columbia; it is very abundant there, and certainly is a very fine object.

Dr. HARKNESS.—We would like some suggestions as to how to get the best results from any particular plant, the best way of encouraging bloom of good quality and quantity.

Mr. BUCKE.—The doctor is the very man who can give that himself.

Dr. HARKNESS.—I think not, Mr. President. I am a young rose grower, and a little enthusiastic on that account, but I came here more to learn than anything else, expecting to hear from experienced rose growers. In the matter of cutting back, I don't think, myself, that it is advisable to cut back very short. We are told to cut back; that bloom is gained. I think if we have a good vigorous large bush that we can get more nearly perpetual bloom by cutting back before the bloom appears. You stop the top growth and you will have laterals sent out, and in that way you will have full bloom much more quickly than if you leave your plants to exhaust themselves by having full spring bloom. You will not have so much bloom in the month of June as if you had left your plant undisturbed, but you will have more towards the last of July and the first of August than if the plant had exhausted itself in having a full crop of bloom at first. Of the numerous enemies of the rose bush I only find one that gets the upper hand of me, which is the little borer which attacks the extremity of the young and sappy growth. It bores in for perhaps three-quarters of an inch to an inch, and bores itself out, but it stops the growth of that branch, and in doing that it at once starts out lateral growth. I protect my rose bushes with earth. I protect my teas with earth, and then cover the earth with leaves, and hold these leaves down with brush or anything of that sort. I find that we can carry our teas through our winter here (Ottawa) very well, especially if we have them in a shady place where we have a good, heavy snow drift on them; they came through there very nicely, early in the season. I have found well rotted sods to be a very successful manure for roses. A man living on a farm, as I do, has no difficulty in having sods piled up, and letting them lie a year or two. They are to be used as absorbents, and when you use these decayed sods as absorbents I think you have the very best quality of manurial application for rose bushes, and you also improve the texture of the soil.

Mr. WRIGHT.—What teas did you winter over?

Dr. HARKNESS.—Well, I don't know that I could tell you at present. There were not more than half a dozen varieties; I wintered over all I had, and there was no special selection made. Last year was an exceptional season in some respects; we had early and deep snow, and the ground was practically free from frost all winter. I don't think it would be always possible to winter over tea roses out doors, but I think it can often be done, and I think it can generally be done if sufficient care is taken, because, so far as my experience goes, they come out very nicely. I think there is nothing better than the ordinary cabbage rose; it is perhaps somewhat thrown into the background by the newer

varieties, but as far as beauty and fragrance and quantity of bloom is concerned, I don't think it can be very well surpassed, and I would certainly recommend anyone growing roses to give it a trial.

Mr. HAMILTON.—I would like to ask Professor Macoun how roses in British Columbia differ from those in the western part of Ontario. It occurred to me that when the gentleman was describing his single rose it was very much like our wild rose.

Prof. MACOUN.—There are fourteen species of wild roses in Canada, and the northern species and the Niagara roses are different in the general appearance of the rose.

Dr. HARKNESS.—One trouble that I find in the cultivation of summer roses in the month of August is from insects, wasps and so forth, which prevent by their ravages the proper development of the flower and destroy its symmetry. I find a very effectual remedy for that in the application of a small quantity of pyrethrum. It is very easily applied, and can be used in such small quantities as not to constitute an eyesore on the rose or to make any smell, and yet be quite effective.

Mr. HAMILTON.—I think it might be well for this Association to encourage the hybridization of some of these more hardy roses. I have no doubt that the rose I have spoken of is a perpetual bloomer, and might be crossed with some of the double roses so as to originate a new strain altogether. So far as I know Canada has not done anything in that direction yet, and I think it is something well worthy of the attention of this Association. The Fruit Growers' Association of Minnesota offer tremendous prizes—I think I may use that term—for a seedling apple to be raised there under certain conditions. I think it is $1,000. Now, while it might not be advisable to offer so large a sum to raise new roses suited this part of the country, it might be wise to offer a prize large enough to induce some amateur to go to the trouble and introduce something new, and it would only require to be started to originate new and valuable varieties.

Prof. MACOUN.—There is a little rose that does not grow much taller than your hand; it grows all the way across from Manitoba to the Rocky Mountains, through the whole prairie region from the middle of June to the last of September. I have pulled it at all seasons.

ROSE NOTES.

The following paper was read by the Hon. Mrs. Lambart, of New Edinburgh:

Perhaps a few remarks—the result of seven years' experience in rose growing, on a somewhat extended scale—may be of interest as supplementing the regular paper on the subject.

In the first place let us realize that it is not against severity of climate, but against the length of time during which the roses must remain covered, that rose growers in Ottawa have to contend.

None of the hardier teas—none of the hybrid teas—none of the hybrid perpetuals—none of the mosses—need ever lose one inch of wood *from cold* if properly covered, but the greatest care and precaution have, in my case, utterly failed to prevent the loss of a large number of bushes every winter from decay.

Dampness gathers where ventilation is impossible—the hot suns of early spring turn the imprisoned moisture into steam, and when the snow is gone and the roses come to be examined, one is aghast at the mouldering blue-black mass of jelly that was once a rose bush, often not more than one or two inches of healthy wood surviving above ground.

This disaster is wholly confined to the hardier roses, which, with their stout woody stems are more readily a prey to decay than the leathery pliable stalks of the tender varieties.

My La Frances (nearly a dozen of them) all vigorous growers, have survived many winters, but have never lost one inch of wood from any cause but the pruning-knife, and he Gloire de Dijon, a pure tea, has passed equally well through one winter quite out in he open ground.

The Jacqueminots (on the other hand), and all that hardy Baroness Rothschild race, and the mosses and the provinces (the hardiest of all), have come out of their winter sleep little heaps of black ruin.

My experience proves that the hardest of the roses (that is my hybrid perpetuals, mosses and provinces), will pass the winter without the slightest injury, quite uncovered, if they are planted near a close high fence, and that if planted quite in the open and left perfectly upright and uncovered the wood will only be killed back to the snow line; as that is about the extent to which they should be pruned, there will be but little damage done to either the bushes or their season's bloom from their winter's exposure.

I have found that, to lessen the risk of decay, it is better not to cover the hardy roses until December, although it is well to peg them down in November. The teas, hybrid teas and polyanthas should be covered in November—and well and deeply covered for at least a foot or more from the stem all around. Leaves, earth, evergreen branches, then more leaves and evergreen branches—a goodly pile,—but for the victims of decay nothing does so well as a very light covering of very dry straw.

In regard to pruning, several systems are recommended, and I have tried them all, with the result that the few concise and simple rules given by George Paul (the president of the English rose growers), have proved by far the best for us as well as for England.

He makes it a rule without exception, to cut out altogether all wood more than two years old, and to shorten the strongest shoots about one-half. Cut out altogether the weakest and the crowding shoots, and the less vigorous branches cut back to the three eyes.

These rules apply to hybrid perpetuals only—Madame Plantier, Charles Lawson, Blairii, and all of that class, should have all the wood that has flowered cut out entirely, directly the flowering season is over, thus encouraging an immediate growth of new shoots from which the next season's bloom will come.

In regard to insects, mildew, etc., I have seen nothing new suggested for some time, but I think that effectual remedies are well known to all rose growers, and only untiring fidelity in using them is required.

It may not be generally known how much common soot will add to the beauty, brilliancy and substance of a rose. It should be well mixed with the earth close to the roots, and a very few weeks will show its benefit.

It is very important to keep the rose beds well mulched during the heat of summer, and their foliage sprayed as often as possible after sunset.

Her Majesty, which created such a sensation in the rose world some years ago, seems, from all accounts, never to have bloomed in Canada. I have one bush that came from England two years ago. It has grown vigorously from the first, and last summer it blossomed. The bud was very much larger than the buds in the colored picture with which we are all familiar, in fact it was so much larger than any rosebud I have ever seen, that a perfectly true description of it would be quite incredible. Hundreds of people came to see the marvel, and the rose itself proved quite in keeping with the bud, the beautiful reddish tea foliage making a lovely finish to the spray when in its full beauty. But the mildew! worse, even, than the Giant de Battailles. It yet remains to be seen whether this perfectly peerless rose can be grown in a wholesome condition. If not Mr. Evans, of Philadelphia, who paid so much for a monopoly of Her Majesty, will have more greatness in his possession than may be to his benefit.

Merveille de Lyons (that splendid, huge, hardy, perpetual, perfect, white rose), has now been quite long enough in cultivation to be more generally known than it appears to be in Canada, and the roses that our grandmothers grew, and which can never be other than lovely, are still enumerated among the suitable roses for us to grow,—of course they are, but we all know that, and now we are asking for the results of experience as to the most reliable of the newer varieties. George Paul, Ellwanger and Barry, Peter Henderson all give lists which no collection should fail to contain. These lists all differ somewhat, but *all agree* that Charles Lefebre, the large, fragrant, dark velvet vigorous rose is the grandest of roses, and that everyone should have all that Baroness Rothschild sisterhood, its members being Mabel Morrison, White Baroness, Merveille de Lyons, Baroness de

Rothschild, Mme. Massicault and Baroness Nathaniel de Rothschild. Also that La France must be included, and Alfred Colomb, and Capt. Christy and Pierre Notting and Magna Charta and—but what is the use of enumerating lovely and inviting varieties on which we might wish to try our skill, when the nurserymen have combined against us; and it is simply impossible to know what rose you have until it blooms. The fact that you order Louis von Houtte, and that the rose you get is labelled Louis von Houtte, is of no importance whatever, for, is not Louis von Houtte a difficult rose to grow and to propagate, and does not the bloom of a Jacqueminot correspond to the printed description of a Louis von Houtte; and if you don't know the difference you will be highly pleased at your own success in growing a rose which all authorities pronounce a difficult floricultural task, and so both you and the nurseryman are benefited, are you not? And is he not really after all a real benefactor—opinions may differ, we rose lovers don't agree with him, but there seems to be no help for us, the business is practised so systematically and so universally. If you order a Mme. Norman, as I did one season from three different firms in Canada and the United States—you will be likely to get, as I got from all three, Coquette des Blanches. I had already five Coquettes, but that was of no consequence to the noble army of nurserymen, who, in their wisdom had decided that it was better for me to have another than the frail and lovely Norman. For Gabrielle Luizet I get La France, and would one not be very unreasonable not to think that quite near enough. For A. K. Williams, Francois Michelon, Julius Figuer, Countess de Sereneye, etc. You never are sure what you will get—anything will do for an order for one of these. I must, however, make one notable exception—I have never had a rose untrue to name from Ellwanger & Barry, of Rochester, but their prices and the duty and freight make their roses just double the price of English roses, while their stock of the new roses is quite too far behind the times. After years of martyrdom I have found relief and satisfaction, and reliability and cheapness in English roses, which at one shilling (24 cents) each, for large bushes (guaranteed true to name), when several combine an order, supply one with the very choicest stock at net price of forty-three cents per bush. George Paul, of Cheshunt, Herts Co., Wm. Paul, of Waltham Cross, Herts Co., Benjamin Cant, of Colchester, Essex Co., and George Prince, of Oxford, Oxford Co. (who grows exclusively on seedling briar), may be implicitly relied upon.

In closing I would recommend those who have failed to coax such weaklings into vigor as Louis von Houtte, Marie Bauman, A. K. Williams, Julius Figuer, Francois Michelon, Xavier Olibo, and a host of other beauties, when grown on their own roots, or on the manetti, let me beg them to get these from Prince on the seedling briar and await the result without fear of disappointment.

LANDSCAPE GARDENING.

Professor J. Hoyes Panton, M.A., F.G.S., of Guelph, read the following paper on Landscape Gardening:

The art of landscape gardening developes, as a country advances in taste, and on this account is more likely to be associated with an old country than a new. Thus we find in Europe many examples of this art are common, and inducements held out for its application, that encourage and enable men naturally qualified for the profession to study with a view to following it as a life work.

Our American friends have not been long in showing their advancement in taste as well as other things, and supply us with many beautiful examples in landscape gardening, especially along the banks of the Hudson River. Here was an excellent seedbed for the development of this art, and advantage was taken of it by the heralds in this line of work on the American continent. This locality, so favorably supplied with all the most enthusiastic could desire, gave ample scope for the work o following out the principles of landscape gardening. That their efforts were successful is borne out by the testimony of all who have taken a trip down the Hudson and observed the beautiful homes on its banks surrounded by grounds, that are monuments

of taste and skill. From this attractive district, containing so many palatial residences, innumerable examples have been taken to serve as illustrations of what can be accomplished by the possessor of refined taste; and in the form of woodcuts they have adorned many a page in horticultural journals.

With a view to direct attention to a subject so well suited to increase our pleasure in life and to more fully enjoy much that surrounds us in it, this paper has been written. We hope that the time is not far distant, when we shall be able to find many examples in our own country, where nature has supplied so much, that is well suited to furnish illustrations of what can be done by a student in this department of horticultural work.

Our country is comparatively young, its inhabitants have been largely occupied hitherto in securing the necessities of life; but having passed this period, and enjoying many comforts and not a few luxuries, the time has arrived, when a development of taste may be favorably urged. The subject of landscape gardening has not received as much attention as its effects on the culture of a people demands.

It aims at the development of the beautiful in nature, and as such must eventually, to a great extent, affect national life and taste.

A landscape gardener is born and not made; his work is one of thought more than mere physical effort. He must possess more than ordinary talent, for besides having a good knowledge of the materials he is to work with, he must combine with it a superior taste so as to arrange them with the best effect.

True, there are quacks here, as in all professions, men who have presumption to arrange trees, etc., in a sort of haphazard way, and call it the work of skill; but to reach the highest perfection in this art requires attainments of a most superior nature.

A gardener may be very efficient at his work among vegetables and flowers, and yet lamentably deficient to lay out a lawn. On the other hand, we might find a person comparatively ignorant in the cultivation of flowers, who possessed skill to group trees, etc., with very fine effect.

The surface of the earth level, rolling, rough or rugged; a body of water, as lake, pond or river; trees small and large, of every form, and the sky overhead, must be so arranged with reference to each other, that all will blend into one harmonious whole, giving to the eye an ever-changing, attractive scene, viewed from different points.

To do this, it can readily be seen, the director must possess great taste and skill. He cannot work by fixed rules—the future results of his work has to appear before him as well as those at hand; he must see the effect of the growing trees at maturity, on surrounding objects as well as what they produce in the present.

He must be able to use with the greatest effect all that nature supplies, without sacrificing the *natural* for the sake of the *artificial*.

Natural lakes are to be preferred to artificial; if only the latter can be obtained they must be made to represent as near as possible the natural; the knoll of nature will be more pleasing than the mound of art; the native rock to the mason's pile. The moment *nature* is sacrificed to *art* a stiffness becomes apparent in the scene and much of its beauty is lost; hence the need of using as far as possible all that nature supplies before the tools are introduced to give the artificial a place in the picture.

Cowper deprecates a tendency in his day to make art triumph over nature. He refers to one Brown, a celebrated landscape gardener, who stopped at no obstacle in the way of adopting the *artificial* with little reference to what could be done with the natural surroundings. The poet, in his poem "The Task," says:

> "Brown appears. The lake becomes a lawn;
> Woods vanish, hills subside, and valleys rise;
> And streams, as if created for his use,
> Pursue the track of his directing wand:
> Sinuous or straight, now rapid or now slow,
> Now running soft, now running in cascades,
> Even as he bids. The enraptured owner smiles.
> 'Tis finished. *And yet, finished as it seems,*
> *Still wants a grace, the loveliest it could show.*"

Now, though a true landscape gardener may be difficult to find, and one cannot be made by studying the dry principles of the art—yet a knowledge of these leading

truths, and observing to what extent they have been applied on grounds, which may come under our observation, will enable us to enjoy the work of others, so as to see in hill and dale, expanse of water and rugged rock, much that is interesting and attractive—much that never would have been noticed had we no knowledge of these principles.

Though never called upon to use this knowledge further, than to be able to see the beauty which can be developed from surrounding objects, and to thoroughly appreciate a fine landscape, the subject is well worth our attention and study.

Often much might be added to the view of a sheet of water by a proper arrangement of trees in the vicinity.

A view of the sky is much improved and modified through trees well arranged; in fact the beauty of all natural objects greatly depends on how they are presented to the observer.

The modern style of landscape gardening is widely different from the ancient. In the latter great efforts were made at regularity in form and symmetry in shape, and every object, especially trees, indicated a labored attempt to make them somewhat of a geometrical design. The pruning knife and shears were never idle; trees took the form of spheres, cubes, pyramids and many other shapes which presented themselves to the fancies of the gardener. A stiffness pervaded the whole scene, which impressed the observer more with the amount of work it had required to make these designs, than the beauty shown in the form.

As the art of landscape gardening advanced a higher ideal was presented to the student, who adopted the modern view. He sought to imitate nature, and by following her, attain the beautiful and picturesque. The *beautiful*, being characterized by curved and flowing lines, is produced by outlines whose curves are flowing and gradual, a surface of softness and a growth rich and luxuriant.

The *picturesque* shows lines of more or less irregularity, with an abrupt and broken surface, and growth displaying a wild and bold character. To reach the best results in securing these, it is necessary to have variety, but at the same time unity, and a blending of all the parts so as to obtain a harmony of these in the whole scene. While attention is given to the effective production of the whole, at the same time a proper connection of the parts is to be observed.

The principal objects of interest to the landscape gardener are :

1. *Trees.*—The variation in size and form can by the skilful hand be placed in the most effective positions. Some are round headed, some oblong, some pyramidal, some dropping, and others spiry-topped, all producing excellent results when placed in the proper position. Though the sky covers all, yet the glimpse got of it through the spreading branches of a tree is often very beautiful indeed; consequently it is sometimes well to shut off a portion of the whole in order to intensify the view of a part.

2. The ground presents many features which can be worked into beautiful effect in a landscape. It may be rolling—level, hilly and rough, and advantage of each condition taken.

To attain the beautiful a level or gently rolling surface is to be used in preference to the hilly and rough, which more properly belong to the picturesque.

A road to the residence is a very essential feature in a well laid out ground. It was once thought, that this should lead directly to the house and by the shortest way; now taste demands, if at all possible, it should be more or less curved. The direction of the road is important in the scene, as it will present the parts in the most effective way in passing through the grounds.

Trees should be so arranged in reference to it, that there should always be some part of the building in sight, and as the visitor continues his approach the view keep changing until the whole is in view. It spoils the effect very much if the same part is seen from the beginning to the end.

3. *Water*—Whether in the form of lake, pond, river or rivulet, in the hands of the skilful supplies much to adorn a landscape.

The appearance of the water from different points; the natural outlines of its shores; beautiful walks, that may be made to skirt it, and meander away to other parts, all can be so arranged as to form a very attractive scene. Few objects afford better facilities to render a scene effective than the prescene of water.

4. *Rocks.*—The occurrence of these supplies favorable conditions to the gardener, and gives scope especially for the development of the picturesque, which blended with the beautiful gives all the most exacting could desire.

To use all these conditions to the very best results in making a landscape pleasing to the eye and a subject well suited to develop noble thoughts in the mind, lies in the domain of landscape gardening. To be successful in this I am quite sure from what has been said any one will admit, that this art requires no ordinary talent, and as already noted at the outset, such a talent falls to the lot of few. It may be improved, but can hardly be formed by the adoption of fixed rules. In Canada there is much room for a development of greater taste in the arrangement of grounds around many homes. Nature has done much, and it now remains for art to add to this, and render these places more attractive.

Our country is young, but we are advancing, and it does appear that one of the signs of progress is a development of taste. To make a few suggestions that would serve to introduce the subject of taste in the arrangement of grounds for discussion by the members of the Fruit Growers' Association this paper has been written. The task has been undertaken unfortunately at a time when there was not the leisure necessary to do justice to the theme; but I hope a few thoughts have been given that may supply food to observing minds.

Mr. Caston.—I think this is a very important question. Although we know agriculture is the most important industry, there is a tendency now-a-days for farmers' sons to get away from the farm, and the consequence is that while the professions are overcrowded, the work of the farm is regarded as drudgery. Now, I think one of the best ways of curing that evil is to endeavor to make the home attractive. You see very little landscape gardening or attractive homes among the farmers, and if you ask the reason you will always get some such answer as that they haven't the time. Now, I don't know how far that is true, but I think they might find time to do most of it, and that by making the home attractive, they will succed very effectually in keeping the members of the family at home. I was talking a short time ago with a gentleman down in our neighborhood who is quite a successful farmer. He had a lot of little boys running round him, and he said, "I want to make these boys farmers; I want to make them believe that this old farm is the most attractive place they can find anywhere in the country," and I think that is the way farmers should educate their children, so that the children can point out their home with pride, and say, "That is where we live." It does not matter that a man has not a very grand house if his surroundings are beautiful; that makes all the difference. A man may have ever such a nice house standing in a bare field without any natural surroundings of beauty, which is not nearly so pleasant a home as a much less pretentious house and grounds that are laid out with taste and an eye to the beautiful. In some of the older counties a little is being done in that direction by farmers, but as a general rule, you will find that landscape gardening is confined to the cities and towns in Canada. I think that ought not to be, and I think if there could be any way devised to induce the farmers to follow the example of the towns and villages, it would be of great benefit to the country at large.

Mr. Scott.—I scarcely claim to be landscape gardener. I have laid out a place of twelve or fifteen acres according to my own ideas. I think there is no part of the world in which such facilities are found as here for landscape gardening. Our country is so beautifully diversified, hill and dale; mountain and valley; unruffled lake and murmuring stream are everywhere to be seen. But speaking more particularly of those who come from the colder portions of the country, where the snow covers the ground for three

or four months in the year, I think it is very much to be regretted that more attention is not drawn to the great beauty of our evergreens. Spruces, pines and cedars are unequalled in beauty, and it is seen most in the winter season. As a rule, our evergreens are grown in clusters, the individual development of the tree is not promoted. No one can see the charm of a perfect spruce unless it is grown in an open space, and has a certain circumference to itself. There are some evergreens, such as hemlock, for instance, which do well in summer. I think Mr. Fletcher referred to some of them, and they are things of beauty all the year through. In this part of Canada, in eastern Ontario particularly, there is nothing which so diversifies the winter scenery as evergreens; they present a relief to the eye in our winter landscape which has a value scarcely, I think, appreciated. In planting orchards, I should advise everyone to plant one evergreen tree to every four or five fruit trees. It is wonderful the influence they have upon the surrounding deciduous trees; it is remarked that it is always warmer in the vicinity of evergreen trees. Those who have driven through evergreen forests have noticed that it is warmer there. That, no doubt, is partly owing to the protection from cold winds, but I have also noticed in the open country that the snow invariably left earlier in the vicinity of evergreens, and my success, whatever it amounts to, in growing fruit, is largely due to the fact that I have dotted my apples over with evergreens; not alone in hedges, though I have some in hedges, but mingled through the garden, where they add very much to the winter beauty; they make the garden a pleasing spot to look at, even in the winter season. It is not pleasing to look over the orchard when the leaves are all off and the trees are barren, but if you have evergreens dotted through, not in symmetrical proportions, but just where the eye will fall on them as it takes in the panoramic scene around, it is wonderful how attractive the winter scenes of Canada can be made. I may say, that upon one occasion, I put in a hedge which was certainly five or six hundred feet in length, and did it all in three days. I dug a trench first about two feet six inches by eight inches, and just sent the men out to the woods with the waggons and they brought in the evergreens on a rainy day, which in general is the time I should recommend—a rainy day in June. I do not think I lost two per cent. in putting in that particular hedge. I mention this merely for the purpose of illustrating the facilities there are in this country for planting evergreens. I have very few foreign evergreens in my grounds; almost all of them are indigenous to Canada, and I simply got a few out of the woods when they were small trees, and I find no difficulty whatever in making them grow, bearing in mind these two important points, that according to the locality either the end of May or the beginning of June is the best time—I have moved them every month in the summer, but in the months of July and August much more care is needed, but if you have a rainy day, and I would not advise you to put them in unless you have, the chance of loss is very trifling—and that in moving them from place to place in your grounds, the sun must not be allowed to play on, nor the driving winds to blow on the roots. There are few places in Canada which might not be made picturesque if a few evergreens were interspersed over the lawn, orchard or garden. I think in an orchard in eastern Ontario, apart from the beauty and the little ground they occupy, their influence over the deciduous trees would make them very valuable. In laying out an orchard, I put in every fifth or sixth tree, so arranging them that they break the monotony of the ordinary line of evergreen. Then, of course, there are other beautiful trees, the maple and elm, which grow all through Canada. This is a subject upon which much might be said, and which might be discussed at great length. It is one of those things, however, in which you have to instruct the people by example. We have just listened to a beautiful paper, very ably written, and which I hope will be reproduced, but in order to induce people to make their places look beautiful, we have to do our share through the eye, by the perceptive faculties, by setting before them a good example. We know what an influence the parks and squares in cities have exerted, even on people living in the country, and that is the reason all leading cities, not of this continent alone, but in the Old World as well, beautify them. People are influenced by what they see. No human being is so low as not to be influenced by the sight of beauty, and it is our duty to do our share as we have opportunity, and avail ourselves of every chance to add to the beauty of the world in which we live. I am very glad to do my share, and I am

sure that all here who have a taste in that direction will have similar feelings. The culture of a taste of this kind always creates a refined and elevating feeling, and I am glad to say that in Canada this feeling is growing, and is to be felt all over the land.

THE FRUIT EXHIBIT.

The following gentlemen were appointed a committee to report on the exhibit of fruit:—Messrs. W. W. Hillborn, R. B. Whyte and P. E. Bucke.

AN ADDRESS OF WELCOME.

On the opening of the evening session Mayor Stewart, on behalf of the corporation and citizens of Ottawa, delivered the following address of welcome:

Mr. President, ladies and gentlemen, on behalf of the citizens of Ottawa I desire to tender you a most hearty welcome on the occasion of your meeting here. Apart from the official position I hold, I wish to tell you, sir, and the members of your Association, that I take a deep and warm personal interest in the prosperity and success of your Association. You have done a great deal of good, not only in this country and the United States, but also in the old country, in disabusing the minds of people as to the climatic character of our country. I have visited the old country three or four times, staying there for long periods—on one occasion nine months—and the greatest difficulty I had to contend with was in speaking with people in different parts of England and Scotland, who imagined that we had a country only fit for Indians and half-breeds to live in, and that so far as growing fruit and civilization was concerned we were away behind. Now, sir, I think that idea has been pretty much dispelled by the large and magnificent display of fruit made by your organization in the old country at the Colonial Exhibition. I had not the privilege of being present at that Exhibition, but a great number of my friends who were there tell me that that fruit display did the greatest credit to Canada, and I believe it very materially stimulated emigration to this country from Great Britain. Having accomplished so much good in that way in the past, what may you not expect to do in the future? At the Centennial Exhibition, too, which I had the pleasure of attending, you made a most admirable show, and I am told that last year, before the American Pomological Society at Boston, you made a most creditable exhibition. Taking these things into consideration, I think, sir, that your Association deserves the greatest encouragement from all persons who take an interest in fruit growing, and have at heart the interest of this Canada of ours. I am very sorry indeed that you could not have visited our city in the summer time, because we have now something which will attract your society—I mean the Experimental Farm. That farm is ably managed by gentlemen who have always taken a deep interest in all horticultural matters; I refer to Prof. Saunders, Mr. Hillborn, Mr. Fletcher and some others. I hope on some future occasion you will be able to visit us in the summer so that we can show you what can be done in Ottawa in the line of fruit growing. I thank you very much for the kind interest with which you have listened to my few imperfect remarks, and am glad to have had the opportunity of being here to-night. I again extend to you a very hearty welcome on behalf of the city of Ottawa.

The PRESIDENT.—On behalf of the Ontario Fruit Growers' Association, Mr. Mayor, it gives me very much pleasure to reply to your kindly remarks. We have worked assiduously in the past to educate the people of this province, and I can assure you that such kindly remarks as you have made to-night are most grateful, and as I said before will stimulate and encourage us in this great work. It has afforded me a great deal of pleasure to visit your city, even at this season of the year, and it is our intention, as you suggested, on some future occasion, probably not far distant, to visit your city again as an association at a more favorable season. We follow with much interest the experiments which are being carried on at the Experimental Farm here under the super-

intendence of Prof. Saunders and his staff of assistants. We look upon this as a most decided step in advance, and one that will materially strengthen our hands. Prof. Saunders was one of the ablest and most energetic officials of this association, occupying the chair for several years in the most acceptable manner. When losing him we felt that we were losing one of our best men, but we felt at the same time that in assuming the responsibilities of his present position he would strengthen our hands even more, perhaps, than by direct connection with the association. I thank you again for your most kindly remarks and trust that at no very distant day in the future we may again visit your city, until which time I trust your citizens will maintain the same lively interest in our association that has been shown so markedly during our prssent visit.

THE QUESTION DRAWER.

The following subjects were discussed from the question drawer :

BEST GRAPES FOR COLD LATITUDES.

QUESTION.—Will Mr. Charles Gibb give us a list of the grapes he prefers ?

Mr. GIBB.—First the Delaware, then the Brighton, next the Worden or Herbert or Arminia. (The Herbert is Rogers' 44). My preference is rather for the Worden ; next comes the Lindley, (Rogers' 9) or Massasoit (Rogers' 3) ; next the Duchess. When grapes were up before I noted down one or two new varieties, very little grown. First of all comes the Chasselas ; I don't know if it is the same you call the Chasselas de Fontainbleau. The Concord Chasselas was produced some years ago by Mr. Campbell of Ohio, who sold it out as being good for nothing. However, it is a good sized berry, and a literal sack of juice, rich and sweet. The Concord Muscat, also by him, produces a fair grape ; I fruited it in 1886 but not in 1887, I only had fruit one year : it is a little tender, and we had slight frost last year. Another is the Rochester, of Elwanger and Barry, which is very red with a very large bunch, the largest I have ; I always put the Rochester in for the heaviest bunch of red. I have been away a good deal, and it has been allowed to overbear, but in spite of that I always get my largest bunch from it. They are of fair, good quality. The Munroe, also of Ellwanger and Barry, is a grape of very fair quality, rather small, but a long and compact bunch. Then Rogers' 502 is a fair sized bunch, sweet with a little acid. I may say that my place is on a hillside, exposed, about forty miles east of Montreal and not more than four miles south of it.

BEST APPLES FOR SHIPMENT TO EUROPE.

QUESTION.—What varieties of apples are the best for shipment to Europe ?

The PRESIDENT.—If I were answering that question as regards to varieties that are grown or can be grown here it might be difficult for me to say, but I can tell you the varieties which we find command the highest prices in Europe. I will begin with the Ribston Pippin, the Blenheim known as Blenheim Orange, then King of Tompkins County follows close upon its heels. If you want to go earlier than that take the Cravenstein, but these command the highest prices. Then the Northern Spy and Twenty-ounce come together ; this Cabashea, or Twenty-ounce Pippin, has come up wonderfully in the British market. The American Golden Russet is up well, but the difficulty about them is that shippers as a rule ship all the standard winter apples at the one time, and the result of that is that they don't get the proper value for the American Golden Russetts. The Russetts should not be shipped until after the first of January ; they are not wanted in the old country until after that, and where storage can be had by all means store the American Golden Russett until after the first of January, and then the

shipper will get the full price. The Rhode Island Greening came up very well in price this year. It has been considerably below the Baldwin, but is now about even with it, or nearly so. I look upon the Baldwin as one of our best paying apples in the west on account of its keeping qualities and its shipping qualities, though I would not be in the least surprised myself to see the Baldwin go out entirely from the British market on account of poor quality; for we find that people in that market are looking much more to quality now than they used to do. They used to consider color almost entirely and never questioned the quality of the apple. They did not seem to know anything at all about that, and they don't know very much yet, but they are learning, and I believe there will be a considerable difference in grading apples in a few years, and such apples as Ben Davis and the Baldwin will go comparatively out of the market and the high quality apples come in and come up in price. I believe prices are not at their height yet. For several years past they have been advancing very steadily, for our only competitors in that market are the Americans. This year we took a jump far ahead of them; our best fruits on the British markets being worth from three to five shillings a parrel more than their best brands of apples at the same time, and in a great many cases even more than that. In fact as soon as they know it is a Canadian grown apple they want it at once, and if it is a fine sample they want it regardless of price, and they are bound to have it.

Mr. BUCKE.—How do our apples compare with the same varieties grown in the Old Country?

The PRESIDENT.—You would scarcely recognize them, so great is the difference. True, there is something of the shape and color, but the color is much brighter here, and the size is altogether beyond theirs. They only get about one-half the size we get in any of our varieties here, and as for color in highly colored apples, the color there is very sickly. It is not that bright, lively color which we get here. The only apple I took the slightest fancy to in that country was one called the Wellington, a winter apple there, and apple growers there told me it was the only apple they were making any money out of, of their own growth. I liked the look of the apple, even as grown there. It is fully as large, possibly even larger than the Baldwin, and had a much livelier color, even there, than our Baldwin. I think in this climate it would have a still brighter color than there, and possibly some change in the quality; and even there I considered the quality was pretty fair. I went to a man there to get some scions. He said he would give me some, but he said, "Don't allow any of the wood of that apple to go to Canada." I said why. "Well," he says, "it is the only apple we can make anything out of here now, and if those Canadians get any, we are done." I at once informed him that I was a Canadian, and he then refused me. I told him I was going to get that wood, and I did. It certainly made a most magnificent growth. I consider the Wellington, as grown in England, better than the Baldwin as grown here, and it is an apple that will cover the same season as the Baldwin.

Mr. A. M. SMITH.—A gentleman in St. Catharines had a few trees and it is entirely new to me: I am much taken with it.

Mr. GIBB.—If you could have added the Duchess, Fameuse and Alexander, I should have been very glad.

The PRESIDENT.—I didn't intend to slight Quebec by any means. There is no question about it, I don't know any apple we have that would bring a better price in the British Market than Fameuse if we could only get it there in perfect order. I did think of suggesting the Fameuse in small half barrels, such as they use in Virginia for Newton Pippins; they would look very fine, and could probably be handled a little better. They want to be shipped in smaller quantities than the common apple barrel, because they seem to crush badly, although we did have some this last season that arrived in pretty good order. Then the Duchess would sell at very high prices, I have no doubt about that; in fact, I have tested the Duchess myself; some specimens were got over in very good order indeed. We had some at the Colonial which arrived in very fine shape, but the Duchess had to be picked considerably on the green side. If there were only a system of cold storage on the steamship lines there would be no difficulty whatever in shipping and landing Duchess apples in perfect order on any of the British markets.

Mr. HAMILTON.—Speaking of English Apples, did you see the King Pippin?

The PRESIDENT.—Yes.

Mr. HAMILTON.—The reason I ask is that last time I was with our society in Montreal the question was asked before 100 fruit growers what was their best apple, and without exception they put the King Pippin first. It is an apple almost indistinguishable from the Cellini, and I would like to know if that is correct. The Cellini, as we grow it, is pretty large, about as large as the Alexander, but a little longer.

The PRESIDENT.— It does not narrow into the eye like the Alexander.

Mr. HAMILTON.—No. The Cellini at my place is all right; it has proved the hardiest of all the old apples I have had, leaving out of question the Duchess. It is a very fine tree and a heavy bearer, and the fruit is fine in size and quality.

Mr. DEMPSEY.—I have seen the Cellini and King Pippins tried; you will almost invariably find that the King Pippins produce some enlargement on one side, while the Cellini is perfect in form. Nor is the King Pippin so highly colored as the Cellini; they are a distinct variety. Now, I wish to add a word or two in regard to the shipment of apples. If we can ship in small half barrels, I believe there is less risk in shipping such varieties as the Duchess of Oldenburg, Fameuse, Wealthy and Gravenstein. If we ship Golden Russetts in the month of January they are liable while being transported by rail to Montreal or any other point where they are to be put on board ship to become very cold—perfectly chilled, and sometimes perfectly frosted; then, when they are placed in the body of the ship, where a turnip in ten days would grow an inch and a half or two inches, they are sure to condense moisture from the warmer atmosphere, and the fruit becomes saturated with water, and in eight or ten days a small barrel of fruit would be spoiled. Now, if they start in the fall in good order there are very few that spoil. By packing in small barrels the pressure is not so great. I believe there is less risk in shipping fall apples than in shipping winter apples.

Mr. BUCKE.—Could you not ship winter apples in the fall?

Mr. DEMPSEY.—They don't command good prices in the fall. The President rather gave us to understand that Ben Davis and the Baldwin were going out of the market. Now, I want to inform you just here that my Ben Davis stood at the top of the list this year in England, and it is hard to get around that. There is another variety which stood very high this year,—the Westfield Seek-no-further, which commanded very fine prices. Then there is another apple of which we have never been able to send any before this year—the Mackintosh Red, which is a beautiful apple, and it commanded fancy figures.

Mr. BUCKE.—What do you call a fancy figure?

Mr. DEMPSEY.—I call thirty shillings a barrel a fancy figure, and it is a price that will pay us very well. We sometimes have to put up with half or a quarter of that. There are several other varieties coming into notice. Respecting Cox's Orange Pippin, along about Christmas and the month previous to Christmas they were unpacking them at Covent Garden and putting them in hampers; what they there call a hamper is supposed to contain four even peck measures, but really does not hold a great deal more than three pecks; and they have been quoted there at fifteen shillings a bushel this year; that is more than thirty shillings a barrel. I haven't seen any quoted so high this year as Cox's Orange Pippin.

The PRESIDENT.—Mr. Dempsey has misunderstood my remarks as to Ben Davis and the Baldwin. I said that people in the Old Country were looking at quality so much now that I believed the time was coming when those apples would go out. They have not gone out yet, although Rhode Island Greening is almost even in price with the Baldwin now. We know that these apples are poor in quality, and I believe that in Britain they will eventually come to that conclusion.

Mr. SMITH.—Some of our most successful grape growers are getting higher prices for the Champion than for any other variety.

BEST STRAWBERRIES FOR THE VICINITY OF OTTAWA.

Q.—What kinds of Strawberries succeed best in the vicinity of Ottawa?

Mr. P. E. Bucke.—I don't think I can give much information about the Strawberry, as I have not any ground of any extent, and I am sorry to say that although I believe Ottawa is about the finest place in the world to grow strawberries, there is not a strawberry grown in Ottawa. We get them almost entirely from the west and from Brockville. I think our friend here who deals in berries can tell you more about what is not grown in Ottawa. I think if a man started here with a few acres he would make a fortune. The strawberries we get here are brought from a distance, and they are not what they ought to be. Mr. Scott grows a good many, but unfortunately he is not here to-night,—the Hon. R. W. Scott.

Mr. Hamilton.—My place, as I think I have said before, is about half way between Ottawa and Montreal, and I have grown about half a dozen varieties. I have not hitherto been growing them for market, but last year the man who keeps the station restaurant took some of them. The varieties I had were Minor's Great Prolific, Mount Vernon, Duchess, Manchester and Sharpless, and Bidwell. I think of these Minor's Prolific bore the most heavily. The Sharpless berries were larger, some of them being two and a half inches in diameter, and would make two or three mouthfuls. The bed that bore so heavily was only two years planted. It was made from poor soil, made up with swamp muck that had been put up for a couple of years. We took off the patch, we had ten rows about an acre long, ten quarts a day for about a fortnight; that is at the latter end. We used them very largely ourselves before we began to sell them, because we didn't like to see them going to waste, and we also made a distribution of them among the neighbors. I think we had probably 250 quarts off the patch. I would put Minor's Prolific first, and the Sharpless second, and the Cumberland, which I think I omitted mentioning, third. The Mount Vernon did not bear very heavily, but it is a delicious berry; and last of all I put the Bidwell, though it didn't have exactly the same treatment as the others, I kept it apart; it might have done as well as some of the others if it had been grown with them. I think, as Mr. Bucke has said, that it would pay any person to begin growing for the Ottawa market at the rates that these turned out to be.

Mr. O'Connor.—I have not grown many strawberries. In regard to the Sharpless, although the berries are very large, I do not think upon the whole that it is a very desirable variety. I think the Wilson is good amongst the new varieties, but of course I am not experienced. Mr. Bucke's remarks about there being no strawberry growers here are very correct, our berries all come from Brockville and the west. It is very surprising to me that our gardeners should allow this, and I hope this discussion may have the effect of inducing some of them to make a start.

Mr. Caston (Craighurst).—The nature of the remarks just made make me almost inclined to come down here and start strawberry cultivation; and I certainly think there is a great opportunity for some one to make money here. It seems to me that if you can grow such grapes as we have seen here to-day, you should be able to grow magnificent strawberries. A gentleman here to-day spoke of the shortness of the season. Now, I think the strawberry season is longer than the raspberry season, because you can get early, medium and late; sour, sweet or go-between. In our locality we have nothing better than the Wilson, which is something like the Concord grape for hardiness, crop, and standing transportation; I don't think there is anything yet that can beat it. But you don't want to eat the Wilson before it is ripe; a good many people judge harshly of it because they do so. If you want something sweet I would recommend the Sharpless. I have been surprised at hearing so little said about the strawberry here, and one gentleman in speaking about raspberries seemed to be against the strawberry. That is not my experience at all, nor do I think it is that of anyone from the west. I think there is no other fruit that will produce as much for the ground it occupies as the strawberry.

Mr. Whyte.—After the uncomplimentary manner in which I spoke of the strawberry this morning I suppose I should hardly say anything about it now. Still I have grown a good many strawberries here, and I gave them up, not because I didn't like

them, but because I like the raspberry better. When I did grow them the Wilson succeeded very well, but I think it is surpassed by the Crescent Seedling. The only berry I had good success with in point of quantity was the Dominion, it was perfectly satisfactory, a large berry of first-rate quality. The Sharpless I never got much out of, we got large berries, but very few of them.

BEDS AND BEDDING PLANTS, LAWNS AND BORDERS.

Mr. N. Robertson, Superintendent of the Government grounds at Ottawa, read the following paper :

Lawns are especially difficult things to deal with, and never can be properly dealt with unless the subject is before you, owing to the diversity of positions and surroundings which must always be taken into consideration. Borders are generally treated as if they were the dumping ground of all sorts of material with regard to any particular position. To detail how to fill a border properly, I consider a far more difficult task than beds. There are so many things to be thought of, such as to insure a general dispersion of flowers over it during the season, with a proper regard to the blending of colors, and many other material points. Besides this, it is considered more of a permanent institution, as perennials are mostly used in its construction, it requires much maturer thought to plant it properly. Beds then form part of my subject to-night. Time will allow me only to take a passing glance at what such designs should be. There is a rule laid down for this, but I will not say whether we adhere to them or not. It is that designs of beds should always be in keeping with the architecture of the building ; that is to say, if they are Gothic, then the beds should be the same, and so on with the other styles of architecture. There are few studies which open up a wider range of thought than that which bedding plants do ; for, although a certain number is called by that name, yet there so many that can be used for this purpose that it is hard to strike a line between them and say what is or what is not a bedding plant. There is nothing, I can assure you, can be more pleasant to me than to say anything that will be instructive or useful to your association. Bedding plants, then, covers so much that I shall be able only to deal with the most prominent and useful. To enable me to better explain the different positions they hold towards each other, I will divide them into different sections, by calling them dwarf, medium, tall and flowering plants. Although they can be used in conjunction with each other, grading them from the centre or back ground, yet I prefer them separate for my present purpose, so as to give you a more decided idea of the work they are best adapted for, and make myself more easily understood.

First, then I will take up what is known as *Carpet Bedding*. This is, perhaps, the most expensive of all bedding, as it requires such a large quantity of plants and labor to fill a bed. I cannot refrain from speaking of a recommendation given some years ago in a daily paper, which has always taken a great interest in horticulture and done much to benefit it. When this system of bedding was looming up, it had depicted a bed that was seen in one of the English parks on an extensive scale. To carry out this recommendation, gentlemen were told to ask their wives to forego a silk dress for that season, putting its cost into plants that they might have such a bed. This bed contained no less than fourteen thousand plants ! I will leave you to compute the cost at the lowest possible price for which they can be had, and see how many would undertake such a bed. I do not want you to infer from this that you cannot have a carpet bed at a very small cost.

This system of bedding may well be said to have gotten the better of good judgment. The great trouble with it has been that it has driven so many of our flowering plants from our gardens. But the tide has now turned ; and some writers most forcibly condemn it altogether for this very fault, and because it contains so few varieties. Although they were varied in design, yet it became monotonous and wearisome to the eye. But I should be sorry to see it driven from our gardens altogether. As there is no part in bedding that can better show the good taste and intelligence of the party than this can,

a limited amount of it gives diversity of position and a varied dispersion of plants. No one should attempt this sort of bedding on a large scale unless he has a good command of glass to carry a considerable stock through winter, for some of the plants being tropical, require a high temperature, and cannot be kept over without it. This is also a material point in the cost of carpet bedding.

Foremost, and perhaps the best and most prominent of all bedding plants in the dwarf section is the *Alternantheras*, of which there are many varieties, but the best and most desirable to use in the red colors is Parychoides Major. This variety is of later introduction than many of the others and far exceeds them in brightness of color, and the one I prefer above all others of this shade. In the yellow, there are only two varieties that I know of, Aurea and Aurea nana Compacta, the last far exceeds the other in every respect, compacter and of a clearer yellow. These are all the colors required of them, as none of the other varieties can so effectively fill their place. They are a tropical plant, native of Buenos Ayres; the name alludes to the anthers being alternately fertile and barren. The more exposed the position, the brighter will their colors show. Evade putting them either in a shady position or in damp cold soil.

Next to them may be placed the *Golden and Silver Thymes*. There is also a green variety, but the first two are the most in use for bedding purposes. Like the Alternanthera, its growth is compact, but it differs in constitution, being hardy in parts of the Dominion, but not so here; it has to be housed during the winter as the other, and kept in a cool dry temperature. It is a native of Spain, and has become naturalized in Britain. This plant is admired for its smell and is extensively manufactured and used for seasoning purposes, that is to say the green variety.

Pyrethrum Aureum, or Golden Feather, as it is commonly called, is a hardy perennial, which may be taken up in the fall and laid in some sheltered corner covered up, and taken up and divided in the spring into many plants, giving you a large quantity of them, but the better plan is to raise it from seed every year, as you will have brighter color from seedlings than from the old plants. It is unlike the two former in this respect, it will not look well under shears' trimming, and instead of using the shears pull off the straggling leaves by hand that get out of shape. There are other varieties of it, but I have found them no improvement on this one.

Leucophyton Brownii is what may be called the whitest of all plants. In looking at it, you would almost think it was silver wire, and is most beautiful when well developed; but upon the whole, it is not a plant seen much in use because of its slow growth and difficulty of propagation from cuttings; it takes two years to have good plants, and although it makes a line or band of much beauty, will never be popnlar.

Salvia officinalis is a white and green-leafed plant with much larger leaves than the former which I have described. It is also of taller and less compact growth than any of the former, but, when on rather a poor soil with plenty of sun, it makes a very pretty line. It must be trimmed into shape with the knife which it bears well. It is a native of Mexico, but stands considerable frost, but cannot be called hardy.

Achryanthus wallacei can well be made a splendid associate of the last plant. It is not like the others of its sort; it is a much lower grower and the leaves are much smaller, more resembling the Alternantheras in their taller forms than an Achryanthus. It is of very recent introduction, but from my experience of it last summer, it promises to become a favorite plant. Its color may be said to be a dark brown. It will have to be trimmed as the sabia, which treatment it bears well.

Cerastium tomentosum, or Snow in Summer, as it is often called on account of the numerous white flowers with which it literally covers itself in summer. Its light foliage is what classes it amongst these plants for bedding purposes. It is a perfectly hardy perennial, and although it looks best when not allowed to flower, it will clip into any shape, yet it does not care to be removed frequently, which mars its respectfulness as a bedder considerably. Its best position is as a border around a bed where it may stand several years. I have had it trimmed into a half-round shape so nicely that parties would ask if it was stone, so compact and close will it become.

Echeverias are plants much used in this kind of work. Planting is all the care they require. Like all this class of succulent plants their situation must be dry and warm, as

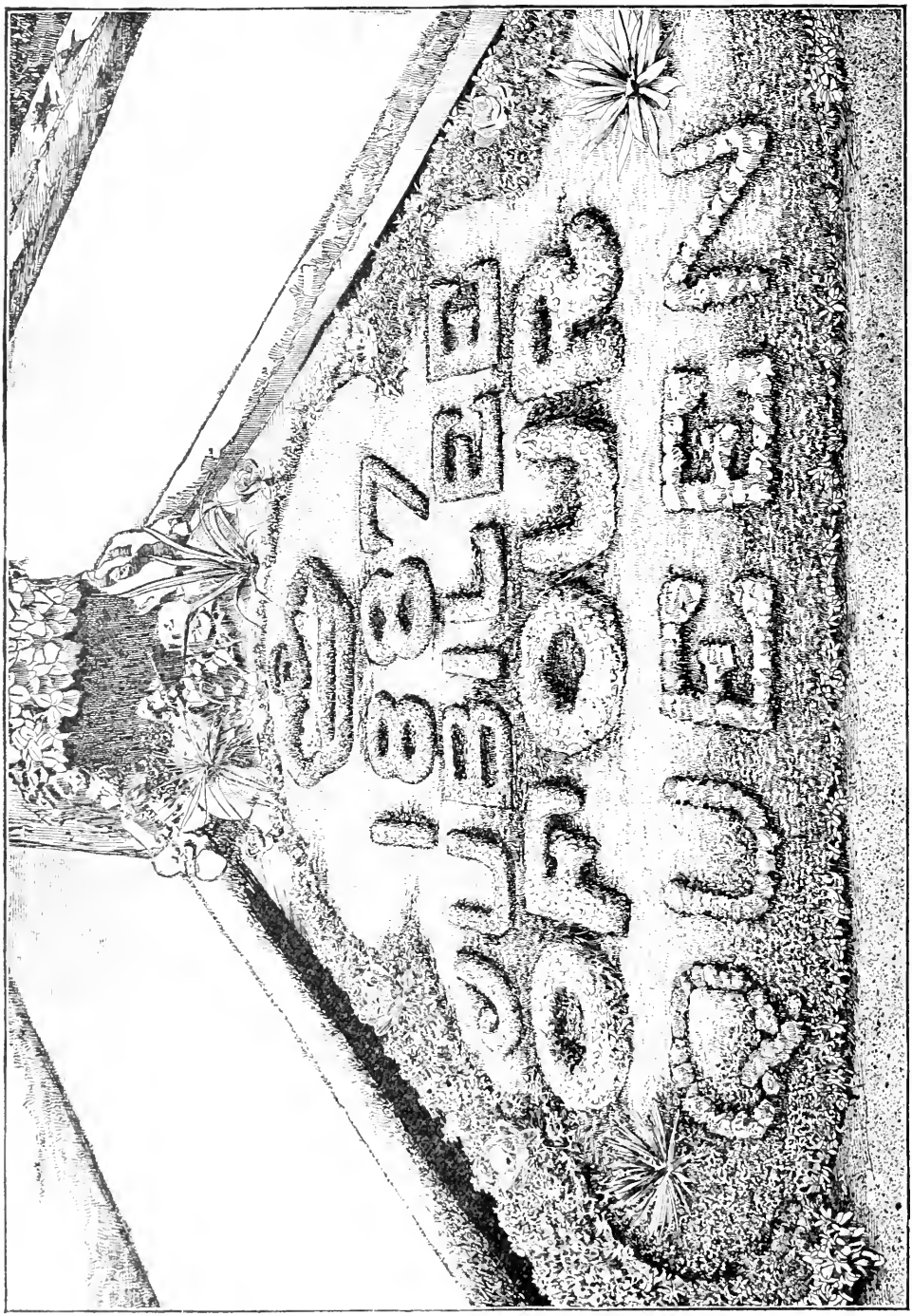


PLATE I. See page 51.

they are very tender and will not stand the lightest frost, being natives of Mexico. Damp positions must be avoided for them, or they will rot. There are many varieties of them, but I will only select two of them; (1) Secunda, of a dark green color and a more robust grower than the (2) Secunda Glauca, which is noted for its bluish green shade. Those plants throw out numerous offsets during the summer which should be taken off in the fall and put into boxes of sand. They will soon root and make the best plants for next season's work. Any dry corner in the hot-house will suit them, near the light; a large quantity can be put into a box.

Sempervivum tectorum, or House Leek, and known also as "Live forever," which also is signified by the words *semper* and *vivo*, from which the name is derived; and surely it deserves it, for I think nothing in the shape of dryness will kill them. Moisture only will do this. Unlike the other Echeverias, with which they are often confused, they are perfectly hardy; the hardest frost seems to have no effect on them. They are propagated from their offsets in any quantity. The old plants are apt to come into flower, and then they die out; but good sized offsets taken off with the short stem they have, and planted, will not one of them miss. They are natives of the Canary Islands, but may be said, like the thymes, to be indigenous to Britain. There are many varieties of them, some of them very small but beautiful, too numerous to detail here.

Now, I have touched on a few of the most prominent varieties of plants used in carpet beds; except such as are used for filling figures, or for the carpet ground on which figures are made. Of these there are a great variety of sedums, but I shall take one that is commonly known as Irish moss, Sedum Acre. Like the Sempervivum there is no kill to it. Many complain of its spreading habits, but of this I do not complain, as I can always, with a little attention keep it within the bounds, and I know of nothing that makes a better ground than this does, if you only clip the flowers from it. If you allow it to flower, it will become rusty looking and unsightly; if it gets too high you can press it down with the hand, or even a piece of board, and it will not show any signs of disapproval. You can tear it into as many pieces as you like, and sow it on the surface of the soil, throwing some earth on it, and you will soon see a nice green sheet spring from it. There is said to be a variegated form of this, but I have never been able to get it. I have recommended this one above all the others although some of them are far more beautiful; yet its hardiness and tenacity of life makes it come under the control of every one.

Mesembryanthemum cordifolium is a tender perennial. It belongs to the Cape of Good Hope, and there are numerous varieties of it. This one, I suppose, must be a hybrid from some of them, and is valuable for its color, being a greenish yellow, very distinctive and useful as a carpet or for filling in dark figures. It can be raised from seed, but is surest to grow from cuttings. Any quantity of moisture will soon destroy and rot it off, and being succulent very great care must be taken to preserve it.

Oxalis tropæoloides is of a dark brown color, and if also useful in filling in light colored surroundings. It is a perennial and tender, and can be raised from seed, but seems to prefer doing this for itself, for if the seeds are old they are hard to germinate. In taking it into the house it soon matures its seed-pods and explodes them all over your shelving and pots, and creates much trouble to remove; it is sweet boxed up for the winter, and divided up in the spring,

And now, before going into the other sections in which I have classed those plants, I here show you photograph of beds composed of the plants I have enumerated on the Government grounds here. This one (See Plate I.) was produced last year, intending to show, in a feeble way, that I entered into the spirit of that year, and did something also to commemorate that jubilee year of our most gracious and beloved Queen, who has reigned so prosperously and nobly over us for fifty years. And here I must explain that the position the photographer has to take does not bring out the background as distinctly as the front, yet they were as distinct in the bed. This arises from the angle he has to look from. To do it properly he would have to look perpendicularly up on it. The angle dwarfs the crown and mars its distinctness and shortens the letters, and runs then closer together than they really were. They were as full and distinct as the front ones are in the bed. The crown is of Alternanthera, Aurea Nana Compacta; the year "1887"

and "Jubilee" is Alternanthera Parychoides Major; "of Our," of Golden Feather; "Queen," of Echeveria Secunda Glanca.

These are surrounded by a line of Pachyphitum Bractosum. The filling in is Sedum Acre. The outer border is Salvia Officinalis, filled in with portulacca; between this and the other line is studded through with the tall growing Echeveria Mataelica and several sorts of the dwarfer growing agaves and yuceas. The outer verge is grass, for being a point where two walks diverge, it has formed somewhat an irregular bed which is not easily filled.

And here is another (See Plate II. fig. a) that appeared the first year that our present and much esteemed Governor, Lord Lansdowne, arrived in Canada, and who has always taken a lively interest in horticulture. The words "Virtute non verbis" being his motto the beehive and bees part of his crest. That summer was cold and did not bring out the tropical plants as bold as they might have been had it been warmer. The motto is of Alternanthera Amonea, the one I used before I got the newer one, viz., Parychoides; the body of the bees are of a darker colored one; the wings Leucophyton Brownii; the two yellow figures are surrounded by Golden Thyme, filled in the centre with Oxalsi Tripœoloides, the side figures are surrounded by Alternanthera, filled in with Echeveria Secunda Glauca. The outer border is Salvia Officinalis, the remaining portion of the bed is carpeted with Sedum Acre.

And although those two are sufficient to show you this sort of work, yet for fear you might think me remiss and forgetful, I will show you another (See Plate II. fig. b) which was the best I could do for Lady Lansdowne. Her family name is Abercorn, and the crest is too intricate to be brought out in a bed, so I put the nearest substitute I could think of; and a portion of that crest being an oak tree I used only the acorn. This bed is composed also of plants which I have enumerated above.

And now I will take up what I call the medium class of bedding plants, which I have said can be worked in conjunction with others, but better separately, for such devices as I have shown. They will not bear trimming by the shears, as the former do to keep them close and neat. The knife is the instrument you must use on them on account of their larger leaves and coarser stems, which gives them a bad appearance unless they are kept uniform and in shape.

First, then, I will take the *Coleus* or Foliage plant, as it is called. Natives of Africa and Asia, they well deserve the name of foliage plant, for there is no other plant that I know that shows such a diversity of colors in leaves and shapes as they do; yet as a bedder their value is much enhanced by not standing the sun. The hothouse is the place to develop them in perfection and bring out their gorgeous colors. In a shady position there are a good many that do fairly well, but in the bright sun there are only a few such, as Vershaffelti, a dark color; Firebrand, of a flame color, and Golden Bedder. However, there are others that will do tolerably well and make a fair appearance in a warm, shady, sheltered bed, where the wind does not toss them about, they will give considerable satisfaction and pleasure. It is a pity those plants are not more useful for bedding, as nothing is so easily multiplied by buttings as they are.

Achryanthus differs from the Coleus in that they require an open sunny position to bring out their colors, and will do well in any place where they have this. It is hard to say what varieties amongst several is the best. The dark colors answer certain purposes, but the ones I favor most are Leudenii and Emersonii. The first has smaller leaves than the other, is a more upright grower, and of a darker shade of color, being of reddish brown; Emersonii is of a much lower, rather straggly growth, with quite large leaves, and when young is a very bright red, very impressive and pretty. There are lighter varieties of this plant, but I never could use them with any satisfaction. They are easy of propagation; a few stocky plants, or a box of cuttings taken in the fall, before frost comes, will give you any quantity in spring. They require also trimming with the knife, and are a most useful plant in many positions.

I will now turn to some of the most useful of the light colored plants, which are fit associates for the former. *Centaureas*, a very extensive genus; some of them tall growing; but I shall only select two of them that are the most useful in beds, viz., Gymnocarpa and Candidissima. Their leaves are covered over with a white, downy

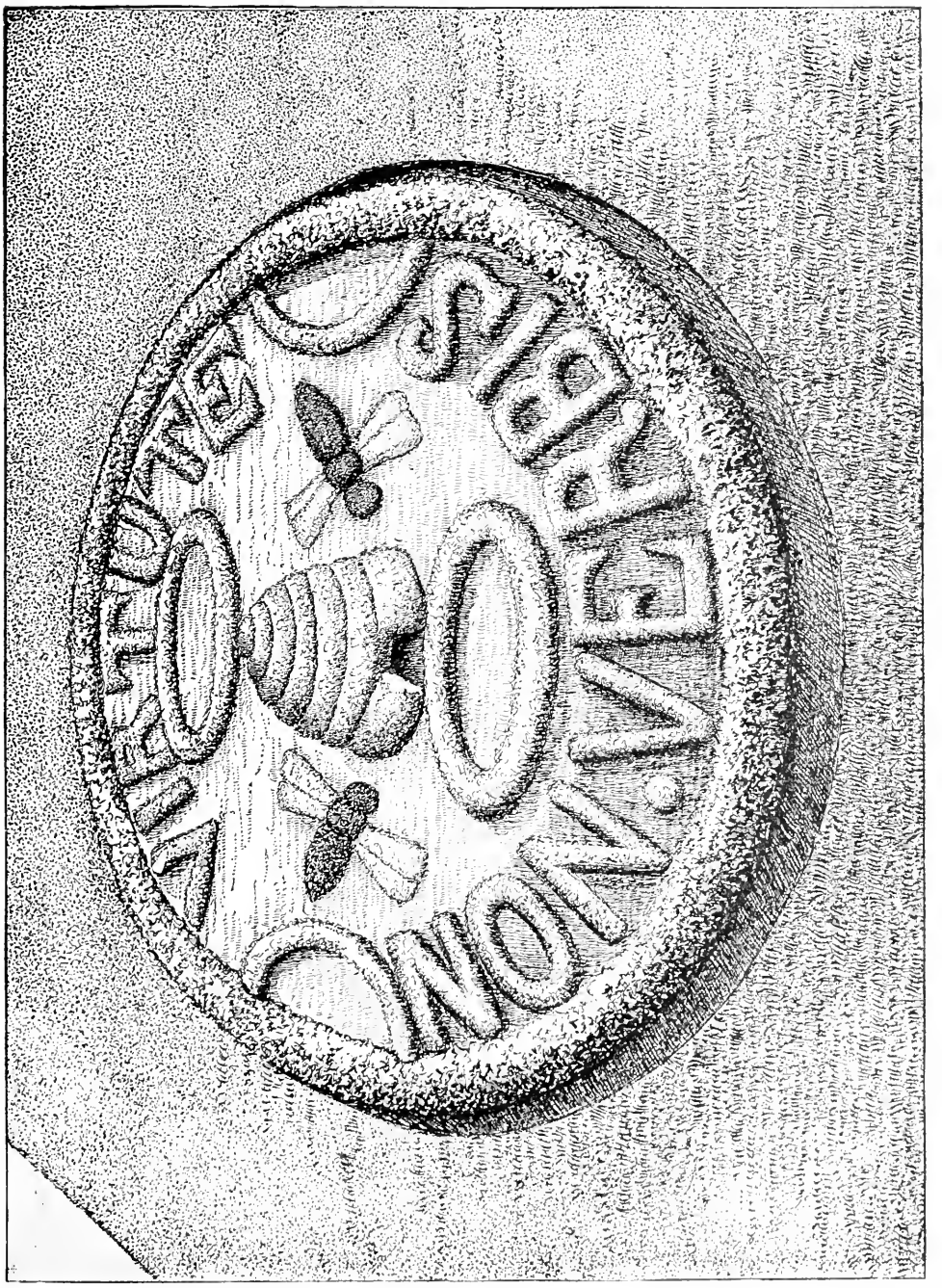


PLATE II. Fig. (*a*). See page 52.

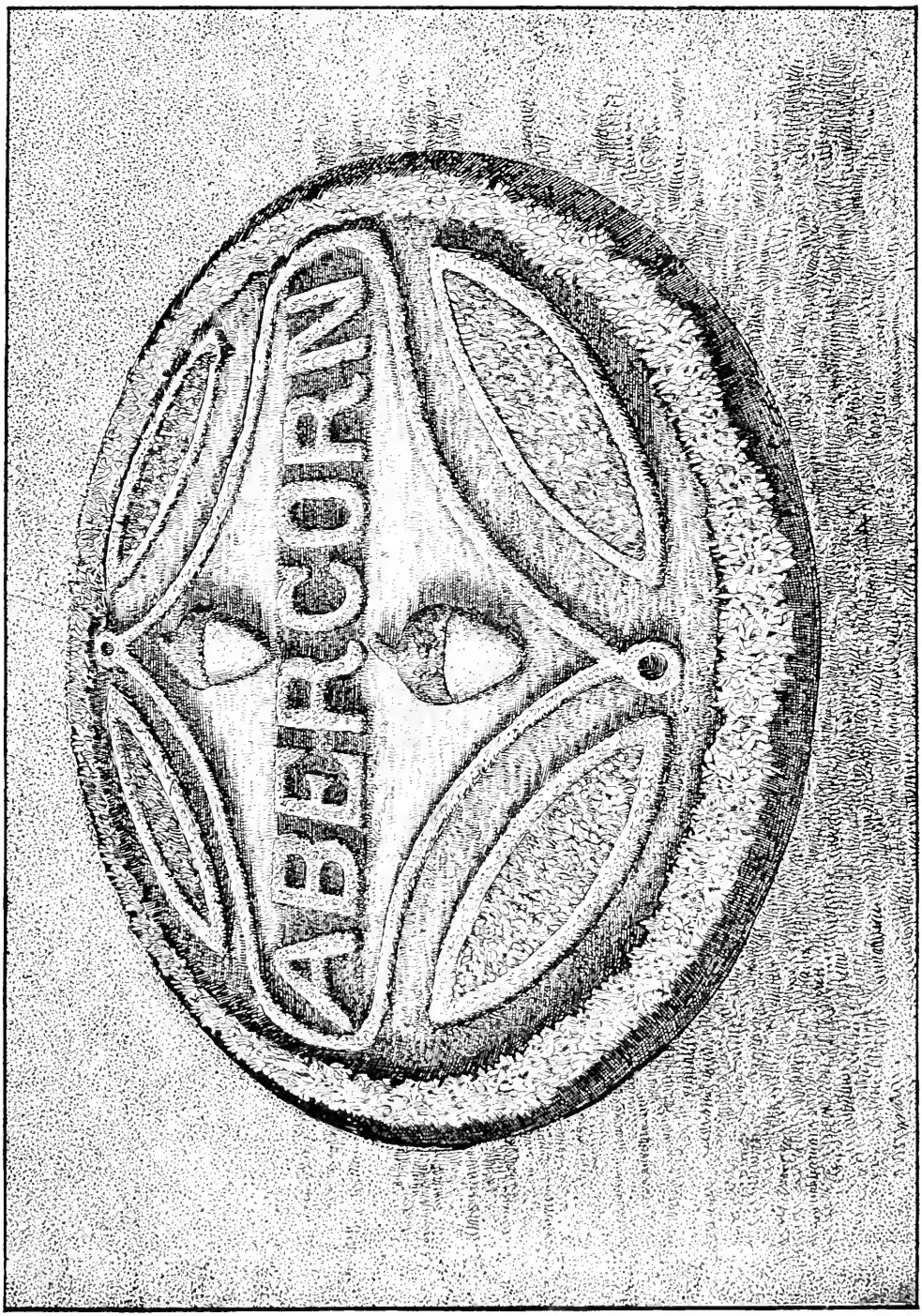


PLATE II. Fig. 6. See page 52.

substance, which gives them a most interesting appearance. Gymnocarpa is a close, bushy grower, different from the other, which is more upright and not so compact, and therefore not so effective as the other. They are perennials and not hardy. I never think of saving over the plants, as they are easily raised from seed, and thus make much the nicest plants. They are natives of the Levant.

Cineraria maritima much resembles the Centaureas with its downy leaves. It is perennial, but so easily raised from seed that no one would think of growing it from cuttings.

Lantolinas are tender perennials from the south of Europe, which grow into large bushes if allowed to do so, but are most accommodating. They can be clipped and kept to any height or form that you please. Plants may be allowed to grow quite tall, and trimmed almost into any shape you wish, and make an unusual ornament amongst other plants. Its propagation is by cuttings taken off in the fall, or from stock plants in the spring, but require to be taken early to get nice strong plants; its color may be called a light green.

I will now add to this section a new white-leaved geranium, *Mdme. Sollerii*, which promises to throw all the other white-leaved varieties into the shade when used for foliage only. I never have seen it flower, although I have used hundreds of plants of it and given it every chance to do so. The leaves are not as large, nor probably show so much white around their margin as some of the others do, but a large number of leaves are altogether white, which adds much to its appearance. It differs in manner of growth from any other geranium I have ever seen. Instead of throwing up one stem, I have counted as many as fourteen from one plant arising from the ground; that is to say, if you strike a single stem it will at once throw out stems all around it, and form a compact round bush Many of those stems are rooted so that you can pull a plant to pieces and have many plants. It is a vigorous grower and accommodates itself to almost any situation, giving it additional favorable points over the other white-leaved sorts.

Bronze geraniums look particularly well in a bed when you take those that stand the sun best, such as Marshal McMahon, King of the Bronzes, and many others, but come out best in partial shade. This new one, Mdme. Sollerii, makes a splendid associate with them in the same bed, and can be used in many forms. Of their propagation little need be said. I never save the old plants, but take off quantities of cuttings and box them up in sand. There they stand and are well rooted by February, then pot them off into small pots, where they remain until wanted. A box three feet long and one wide will hold a hundred and fifty cuttings. This is the size I make all boxes for cuttings, but the more important part is the depth. There should be no more than three inches of sand in them, so as to secure them from damping off; and as many of the cuttings are young and tender this is a good safeguard.

And now I will take the tall growing plants. They are of all the worst to define, there is such a varied class of them that can be used in a bed. The great difficulty with them is their proper position. This is a part that requires considerable practice. I shall not attempt to deal with more than one bed, and one that is often seen. We shall suppose it a round bed the simplest and easiest to fill and such as anyone can reach. Center your bed with one or more plants of *Ricinus* or castor oil bean according to the size of your bed. Then outside of this put a line or two of *Cannas*. Avoid any intricate design with this sort of plants as you cannot cut and trim them in, all you can do is stake them into line. Then put a band of *Caladium Esculentum*. These two plants are most convenient as their roots are best stored away in a cellar until spring. The first is an annual and such as any one can raise in a window if they have not better facilities. You can now fill out the remainder of your bed by any of the medium growing plants I have enumerated, only observing the contrast of colors.

In Cannas, there is one which I would recommend any one to get, viz: Chernanii. The flowers on this one are very large and fine. Although the Gladioli cannot be classed as bedding plants, yet I cannot refrain from calling your attention to a new strain of them, Lemoines' hybrid spotted; they are quite distinct from the others with a rich vivid orchid like coloring. The blotch is the striking feature of the flower. There-

is a great variety of them and they are said to be much hardier than the others, any one getting these cannot fail to be delighted with them. This brilliant and remarkable class of Gladioli originated with Mr. Lemoine, in France.

Now I shall take flowering plants. Some of them can be used in many ways and carry out beautiful designs; but no plant should be used in a bed that does not flower a long time. Our seasons are too short to admit of refilling as those in more favoured climates do. Once filled they should stand the season through; plants whose flowers are of short duration should have their position in borders where their place is not so conspicuously seen when they fail.

Of flowering plants our annual *Phlox Drommondi* may be said to take the lead. I know of no plant that can exceed this, both in mass of bloom and duration. The more compact and newer sorts such as Snowball, Fireball and Rosea, are so tractable that you can make various designs out of them and they are so varied in colors that they make a splendid mass bed. People should always buy them in seperate colors, in order that you may place them in many different positions that will be attractive. Much can be done to keep them in any shape you desire by short stakes run around the outside of them and a string run along them to keep them in shape, as trimming cannot be resortsd to with flowered plants.

Ageratun, such as Copes' Gem and White Cap makes a splendid associate with Phlox Drommondi, but requires to be kept on the outer side as it is dwarfer. You can have the red, white and blue, in all its glory, or other devices. And here I show you the preparation I make for such beds which I shall allude to afterwards. *Ageratums* can be raised from seed but the surest way is to keep a few stock plants and if those plants are cut close back in the spring and put in a hotbed they will give you hundreds of plants, as they strike almost in a few days. provided the young tender shoots are taken. Although small when put out they soon grow. Seed beds are very apt to vary in height, in fact you are not sure of their height in this way.

The *Single Scarlet Geraniums* I suppose may be called the next to Phloxes for a bright dazzling show; what variety of them is best for bedding purposes it would be hard to decide. I have a seedling which, by permission, I call Lord Lansdowne, that I prefer to any I have tried. Persons looking at a bed of it when in full bloom, with the sun shining on it, had to turn their eyes from it, so bright was the glare. General Grant is in great favor with many and some like the old Black Dwarf. To these can be added pinks and other colors, for the sake of variety, but properly speaking geraniums are more for massing than for any other purpose. They are always the better of some border around them. Tagates pimula, yellow, is neat and its fine cut foliage completely studded over with its yellow flowers make a fine contrast, or even a line of *Achryanthus Lendenii*, although of a reddish color, looks well. *Asters* from their many distinct colors can be placed in a bed if the colors are kept separate so as to work out some simple design, but they require to be planted closely for this purpose, so as to cover the ground completely. There have been several new varieties of them, introduced within this last few years, and amongst them is the Zirinzibell, pure white to say the least of it it far exceeds the other older asters in its purity of white and compactness of its flowers. There are several other sorts of this strain which come well up to them. Massing plants are perhaps the best for general purposes and I will take a few of the more prominent of them, such as *Zinnias*. The great improvement that has been made in them is seen in the newer strain of Henderson's Zebrina, the flowers of which are produced in great profusion, and so varied and beautifully marked that any description that I can give could not properly describe them.

Double Geraniums I cannot omit; they always make a nice mixed bed if the plants are from young stock, raised in the spring and strong enough when put out. They will not give a distant show, but are always pleasant to look at. There are so many new varieties of them now a days that it would be hard to choose from them and I shall not attempt to name any of them.

Coxcombs are not classed in general as bedding plants, but I was so much struck by seeing them put by chance in a bed, that I thought I would try them, so I made a carpet of Centaurra Gymnocaepa and planted scarlet Glasgow prize Coxcombs amongst them;

their scarlet combs peering through the white foliage gave me a bed that every one that saw seemed to admire. They require a rich soil to bring them out in their beauty. The light colors also make a very pretty bed, but they require a dark ground work to bring them out. Celosia plumosa nana is a new introduction of this class which I tried last year with much satisfaction. I cannot do better than give you the description given in the catalogue in which I saw it mentioned. It grows to a height of from twelve to fifteen inches and about as wide in diameter. Each plant bearing from forty to sixty large golden plums of a golden yellow color, and each spike is composed of from ten to twenty smaller ones so that when the plant is in full bloom it is one mass of golden yellow. This is no exaggeration and it lasts a long time in bloom. It is bound to take a prominent place amongst bedding plants in many forms.

Petunias are an old time tried bedder, and for a mass I know of no other plant that will give a better show than they will. They are thrown somewhat in the background because they are seen so often, but they still add variety and if bordered around with some stiff growing plant they make a good bed. The newer fringed varieties of the single are very pretty, and the double fringed are extremely fine, but no use in a bed.

Verbenas were always considered a good bedder and the new large flowering varieties are certainly far ahead of the old ones; their flowers and trusses being much larger and their colors very fine. They should never be planted on dry hot soil, as in such a position they will soon rust and become unsightly.

Pansies have always been favourites, but are rather classed as spring and fall flowering plants; they never do much during warm weather; they must be planted in a cool and shady place. The newer varieties such as White's American strain, Henderson's Butterfly, and Trimandeaus are great acquisitions.

Impatiens Sultani is a perennial balsam. It is a plant that may be said is never out of bloom. Plants of it will in the greenhouse flower all winter through, and outside it will flower all summer. Its color is a rosy pink with which it covers itself. It seems to be rather a troublesome plant to keep over in winter; insects seem to have a great love for it, especially the green fly and the mealy bug. It needs constant watching and little water, and as much light as possible. Of its future I cannot say; it has now been a few years introduced, yet it is not at all common. It can be raised from seed, yet even this seems difficult.

Tuberous Rooted Begonias are plants that always make a nice bed, and come within the reach of any one. Small bulbs cost little or they can be raised from seed. What makes them a convenient plant is they dry up in winter and can be stored away in any dry warm position, started in spring, and put out, when the weather becomes warm, about the beginning of June and they go on growing at once.

Lobelias, I should have classed amongst the dwarf growing bedding plants, but owing to their aversion to strong sun, their constitution not bearing it, I have kept them apart. There are annual and perennial varieties of them; the latter I prefer, they may be raised from seed and in a shady rich bed the two colors, white and blue, make a most pleasing bed. You can make simple designs or bands of these two colors which will flower most of the summer.

Portulacca is another annual that I need say little about. Any one can have a bed of it, but owing to the seed being so fine, great care requires to be taken in sowing and when coming up the plants are liable to damp off, unless light and air is plentifully supplied. And there is still another bed which I would call a natural curiosity bed, the *Cacti*. Every one, almost, will tell you he cannot see any beauty in them. All I can say on this point is that I have for years past had them in different forms, beds and borders; and in whatever position they were placed in, more people lingered for a longer time around them and examined them, than around any other plants, showing that they created much interest. All the attention they require is a dry warm sunny position; in any moist shady one they will soon rot off.

There are other styles of bedding such as ribbon and pin cushion, the first is for colour as a ribbon, the second is an under carpet of some material, with ornamental plants studded all through it; such as Agaves, Aloes, Yuccas, Palms. Any plant that has an

odd or or ornamental foliage can be used in this. I might go on and enumerate many more plants that can be used as bedding plants, but I have now given you the best adapted to this climate and will leave you with this advise; always keep a reserve stock of the different sorts as accidents will happen sometimes. Grubs too cut them off, and we might forgive them more readily if the appearance was that they did so for food, but their work seems wanton destruction, cutting them and leaving them there. I am more troubled by a two-legged sort that carries away whole plants and they are an all-season pest, taking them away when the season is far advanced, at a time when it is impossible to make up with some plants. When you put out a design with flowering plants you are not always sure of the color; by means of this reserve you can take out what does not come true to the color you want and replace them from it. Consider the nature and habit of your plant before you put it out; if they are sun loving plants, give them a sunny position, if shade, give them shade, and if large leafed plants, never put them in an exposed position where the wind will toss and destroy their appearance; and above all things never commence to fill beds without some forethought. Here is a sample of my manner of preparation. (See Plate III.) During the winter I have the size of each bed, and work to a scale so as to know the space required for each. This gives an idea of quantities that may be required, also, there is a question so frequently asked of me that I will answer here, viz:—"How do you manage to fill and trim your beds so as that we never see any marks of blemish?" I use a plank thrown across the beds, raised on blocks at each end for the men to tread on for both purposes. When my bed is smoothly raked I draw my design same way as on paper, the planter following the lines without in any way obliterating them. For this purpose I use a wooden compass about four feet long, pointed so as it will mark. It is simply two pieces of straight wood attached at the top with a bolt that you can tighten at pleasure. A foot rule is my scale, The compass is also a most useful instrument in borders around curves or any place where lines are wanted. You can draw lines around any figure by following your outer edge with one point and marking with the other. This may seem to many a very troublesome way of doing this. But as yet I never have arrived at anything without trouble, and if you want to be successful in this work you must do it with some system also.

Designers have been employed to give patterns for carpet beds; this is a mistake, for they lack a knowledge of the material you have to deal with, both in nature and color, and will give you designs that you cannot properly fill. In making a design the first and most important point is to know what you are going to fill the design with. Nature has given you a very limited amount of material and color to do this work with and you cannot but abide by it. Rules are laid down for the proper blending of color; here we can only contrast lighter and darker shades and do the best with what we have.

And before closing my remarks I must say that I am sorry that many parks still cling far too much to foliage plants. They are very pretty and more enduring than flowering plants; but I shall hope to soon see the day when many of our old familiar flowering plants shall again be seen side by side with them.

Let us encourage in every way we can any one that has a patch of ground to have a bed of flowers. It gives cheerfulness to the location and is a healthful and pleasant pastime to those who attend them. If you have a friend sick pull some of them and take to him. The heart will be very hard that is not melted by them. I cannot help here adding a short extract from some paper which says: "Show me a person that loves flowers and I will show you one that has a warm heart gushing forth joy and pleasure to all around. It may be hid; but it is like the flinty rock which when broken open, has gems within that sparkles and dazzles the eye. Do not pass through this world as if it were made for you and you only. Do all in your power by decorating your homes to not only give pleasure to yourselves but also to making those that surround you happy.

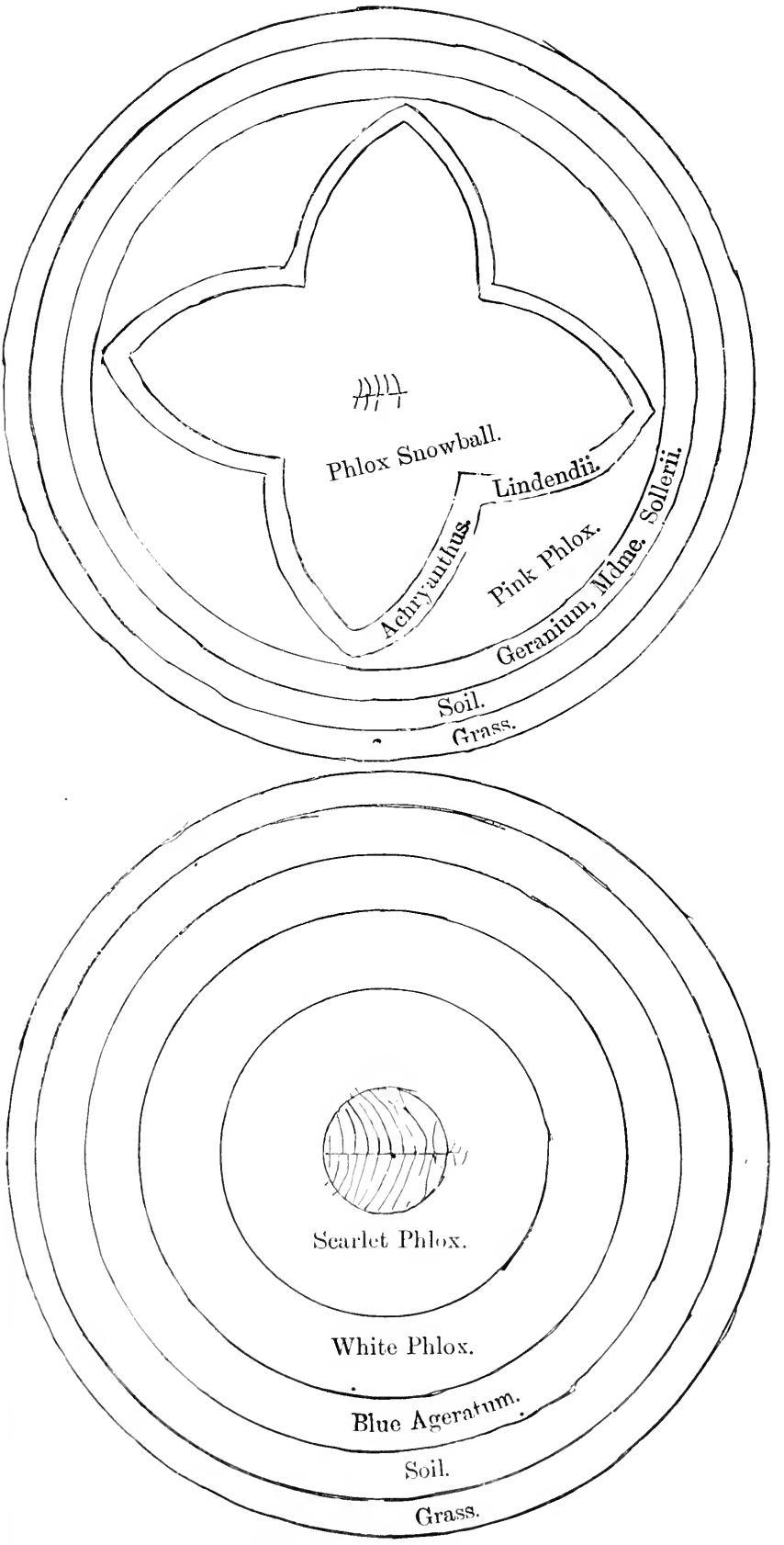


PLATE III. See page 56.

WOMEN IN HORTICULTURE.

The following paper, by Mrs. Annie L. Jack, was next read to the Association :

In ruder times it was the custom for women to do the heavy agricultural work on the farm, while her lord and master was off in the woods for game to furnish the meat and clothing they required. In later years during the early settlement of America we read of women still helping in the fields, generally a labor of love to lighten the burden of the men who were dear to them ; but as refinement and indoor life gave our sex more home duties, the idea took hold of many minds that it was a sign of coarseness and vulgarity to be seen at outdoor labor, and many country people foster this sentiment in their children. Phylis will go cheerfully down into the home cellar and cut potatoes all day for planting, but affects ignorance of methods of planting and cultivation of the vegetable as soon as it goes out of doors, and I remember once a country bred girl, who after a year or two at a city school where she studied botany, asked me "if those green things were strawberries?" while close enough to see, that they were well grown specimens of solanum tuberosum.

If the work of women in the growing of plants, fruits and flowers could be elevated to a science instead of being considered degrading these crude ideas would die out, and women could take their place in this as well as any other department of the world's great work. It is true some would-be delicate people may denounce you as strong and the sun browned face and hands may not be so attractive to society people, but after all these are minor things and we can learn to pity those who never know "the glad creative skill, the joys of they who toil with God." Among all the professions now open to women, that of horticulture presents many attractions that no other life can give. Surrounded by the best gifts of nature she can appreciate and enjoy this work, and it is a pity that among so many institutions of learning none has yet been endowed to teach our daughters all the important departments of horticulture. The cultivation of fruits and flowers form a large part of the refinements of life, and the work of grafting, budding, pruning, tying up grapes, and harvesting the fruits of vine and orchard can be done by our sex in competition with the stronger man, who ursurp these tasks. Our florist usually employ girls to make up designs and boquets, their deft fingers, and good taste, having a natural tendency to happy combinations, and in the pretty garden plots of most of our homes, it is the woman's hand that makes such gardens of beauty. A prominent lady florist in Cleveland, Ohio, began by propagating plants in her home and selling them to her friends, with this money she bought the cast-off sashes of an old greenhouse and some of the lumber and bricks, and by the help of a carpenter and her brother built a small greenhouse 11x18, doing the glazing herself. She was $100 in debt when it was finished, but paid it all the first spring by the sale of plants, and going on with patient preseverance and skillful labor she is now recognized as one of the leading florists of that city.

Many women have earned pocket money, and some a competence by growing strawberries and other small fruits, such labor being light enough for woman's strength. The growing of herbs too is sometimes carried on by women, and when done with system is quite profitable and pleasant employment. Vegetables as a rule are heavier and not so easy to market, but I remember still the pleasure I experienced one winter in $150 pocket money that was mine, from sales of celery. There had been a wash-out in the low lying lands about the city, that doubled the usual prices, and although mine was not very large, being a second crop on the ground, it was of the best quality and met ready market.

Many successful fruit growers can tell their experience, but success does not come always without failures, any more than with men, though close application to business will bring equal profit to either. Health and independence is to be found amid such work, and for country girls, there is certainly an opening that should be more alluring than the factory and workshop, and it is a pity that some practical method cannot be devised of teaching this branch of the business to promising students. The natural sciences, especially botany and entomology are necessary, the latter being indispensable in order to know our

insect enemies and how to destroy them, for it needs constant and watchful care, as well as the practical labor to keep depredators from our plants, and I would here suggest that the study of insects be on the list of books in our public schools. Professor Saunders has contributed a valuable work on the "Insects injurious to our fruits," that ought to be in the hands of every girl and boy student, for it teaches us how to fight with our foes and to distinguish our friends in the insect world, and this would be one step toward a knowledge of horticulture. The school-house should be surrounded by plots of flowers that could teach their lessons daily, and the influence would spread and grow among the girls and boys, to beautify and refine their lives till their aim would be to cause the "desert to rejoice and blossom as the rose."

The SECRETARY.—There is a great deal of sense in Miss Jack's paper, and her remarks about decorating schoolhouse yards. I think we, as a society, ought to take an interest in the children of our country, and in disseminating among them a taste for landscape gardening. We ought to encourage those who have charge of school yards to decorate them, and to plant in them such varieties of shrubs and plants as would educate the children growing up in the best varieties of plants and trees to plant afterwards in their home grounds.

Mr. WRIGHT.—I have had some little experience in that direction, having at one time belonged to the industrious army of teachers. I was very successful in teaching. I educated my own wife in the way she should go, and when I got her in that way I married her. That is one of the plants I brought up to perfection. However, at the ful how easily you can get the children interested in caring for plants. I had not to buy time I was teaching, we had in the school some very fine plants indeed, and it is wonderany plants; all that was necessary was to suggest to the children that we would have some nice plants in our window if they would only bring them. When I wanted them taken out of doors, I used to let them take turns in attending to them, and they soon got to look upon these plants as their own, and we had a very fine collection. During the summer vacation I gave each one a plant to take home and take care of, and they brought them back when we re-opened. I remember on one occasion, one of the boys accidentally knocked one of them down and broke it, and you never saw anyone so sorry as he was in your life. I didn't scold him, but he commenced to cry right off, and the next day he brought another plant, a finer one, too. This has a wonderfully good influence on children—this fostering a love of the beautiful in them. We, in Ontario, boast of one of the finest systems of public schools in the world, and we have reason to do so, but there is a great deal that might be done in the way of beautifying our school grounds and having flowers in the school-room itself. It does look very bleak and dreary to go to a school and find nothing but the bare building and a barren school yard. We are making progress in this direction every day. In our own village the Horticultural Society gives prizes for the finest specimens of flowers produced and grown in any school in the county. A large number of schools compete for this prize, and the secretary of our Association wrote to Mr. Vick, and that gentleman furnished seed gratuitously to any school that wished to raise flowers to compete. This is a step in advance, and it is wonderful how schools take it up. Before this they had no fence, and the children were told by the teacher that they must have a fence, and the children went to their fathers and got the fence. If the teacher had gone to the trustees it is doubtful if they would have done it, but when their own children went and told how nice it was going to be, they granted it.

Prof. MACOUN.—Twenty-eight years ago I tried it in Belleville, where I happened to be teaching in one of the board schools. Before I went there, the superintendent, a reverend gentlemann of the Presbyterian body, was nearly afraid to go there on acc unt of the boys pelting him. At that time I was rather younger than I am now, and enthusiastic about the cultivation of flowers. The yard had been run upon by the children for ten or twelve years, and was perfeetly hard. In this yard I made three round beds, and I said: "In this bed I am going to have flowers, and I know these flowers will not be touched by the

children." My father had a hot-bed, and I got the flowers from him and I put the plants in the yard, and we had them there by the thousand, and no one ever pulled them, and no one ever got a chance to steal them, for the children. Ten or twelve years after that I opened what is now the Central School in Belleville, and I said: "Now, we are going to have flowers here, not in the yard, but in the house." By this time flower cultivation had taken hold of the people of Belleville—for Mr. Dempsey can tell you that twenty-eight years ago very few flowers were cultivated in any part of the county—and things were changed. Well, I told my assistants that we were going to decorate that school-room, and we got hanging-baskets all around the room, and the window was filled with flower pots. What was the result? Why, the cultivation of flowers started in Belleville, and we have now in the city of Belleville the finest rows of trees of any city in the Dominion, and it was all the result of my fighting, not to the bitter but to the successful end. Now, the children never touched the flowers, and, what is more, it is the want of cultivation, or culture I may call it, that makes children care little about flowers. This is a matter which should be taken up by this Association, and impressed upon the Minister of Public Instruction in Toronto, the Hon. G. W. Ross. Show him the absolute necessity of bringing this thing before the teachers, and not recommending them, but compelling them to bring this mode of culture into the schools. This is not the first time I have talked about this matter in this city, nor do I intend it to be the last, because this matter must be talked up until not only the teachers wake up but the men who put the teachers in their places, and these men must learn that there is a culture about the cultivation of flowers, and having them constantly under the eye, that surpasses any other culture in this age of the world. I believe, gentlemen, you are the men who can force this matter before the Minister of Education and compel him to see it. Mr. Ross is not a gentleman whose eyes are shut, but like many another Minister, he will do when pushed what he was anxious to do without being pushed.

The SECRETARY.—It has been a favorite idea of mine for some time to have this thing stirred up in regard to the schools. I am connected with the High School Board in our village, and have been interested for some time. We want to bring some influence to bear on our school authorities, so that a larger tract of land might be had in connection with all our schools, and that they might all be made the means of educating the children growing up. Let the school yards be not simply play grounds, but means of instruction and education with regard to trees and shrubs as well as flowers. I think it is a mistake where all the trees and shrubs planted in a school yard are of one kind, as we very often see. They should be little arboretums; collections of the different trees and shrubs which we have in our own country desirable for planting in private grounds; and the teachers ought to take every opportunity they have of instructing the children of the school in the names of these trees and shrubs, so that they may grow up with some knowledge of this department of horticulture. How many of the people which have grown up in our country are utterly ignorant of the names of the different varieties of trees and shrubs to be found in our woods. It seems to me that this is a matter of great importance, and that we ought to take some means of influencing the Minister of Education in the manner suggested by Mr. Macoun.

Dr. HURLBURT.—I think this matter should be impressed on both the public, and the school authorities.

Mr. CASTON.—There is a day set apart for tree planting called Arbor Day. In our section, at the last school meeting, we had opened a new school building with fine grounds, but it had no trees, and some of them spoke about it. I proposed to have all the section school teachers and children turn out on Arbor Day and get a lot of evergreens and deciduous trees, and plant them. Of course this was a step in the right direction, and something more may follow.

Mr. ANDERSON.—With respect to Mr. Wright's suggestion as to the cultivation of flowers in the schools, especially in high schools, I think it is most required in the rural districts. You will find that in large cities and towns more time is devoted to gardens for fruit, vegetables and flowers than there is out in the country, where you would expect the farmers to be more alive to their own interests in the matter. In any of the provinces you will find that it is the farmers, who have most at stake, who are careless and

indifferent. It is lamentable that such should be the case. We want to teach our farmers that their land is worth more to them than they are making out of it, and anything that will teach the farmers what a treasure they have in the little patch behind the back yard, would be an immense benefit to the country. I think if something could be done to stir up the farmers and show them the actual money value of flower and fruit gardens and vegetable gardens, and the cultivation of forest trees, it would be materially advancing the interests of this country.

Mr. GIBB.—When I was travelling in Germany, I noticed one day, at one of the horticultural schools, that there were about four times as many students as the school could hold, and I was told that it was a convention held there every three years, and that every school teacher had to go and spend three days at that horticultural college attending lectures on horticulture, and more than that, that he had to plant so many trees every year; whether that is in his own or the school grounds I cannot tell. It amounts to this, that every teacher there of a certain grade had to have a fair knowledge of agriculture. Then, one of the chief methods of teaching horticulture in Europe is to be found in the railway station gardens. Wherever throughout Europe there is a little railway station, you will find a nice little garden. In an out-of-the-way place in Russia you will find a beautiful shrubbery around their little station. One thing that has worked very well here as an incentive to children to study up trees, is prizes for collections of leaves. We have found that work admirably. No one can collect specimens without studying up the trees, and we have had capital collections from the youngsters, some of whom know all the native trees and some of the foreign ones too.

Mr. DEMPSEY.—I believe I am a farmer. I am sorry I am not a school-teacher, but unfortunately I never was, and we farmers have not had the privileges of those beautiful school-houses. Now, I have to say that, in our part of the country at least, every farmer grows vegetables—every one of them. My friend Professor Macoun can tell you they grow vegetables, and good ones too. I can assure you that farming is not at all a disgraceful profession with us, and if the gentleman who thinks we don't grow vegetables will come up there, we will show him some as good specimens as he ever saw in his life.

SECOND DAY.

On reassembling on Thursday morning the proceedings were resumed by opening the Question Drawer, in which were found the questions on which the following discussions are based:

FERTILIZERS FOR APPLE TREES.

QUESTION.—Is there any fertilizer better for the apple tree than ordinary barnyard manure?

Mr. BRODIE.—Last spring I applied to one half of my orchard hardwood ashes, about half a bushel to each tree, and to the remainder of the orchard I applied the ordinary barnyard manure the fall previous. On the part of the orchard to which I had applied the barnyard manure the apples were wormy—about one-third of them were wormy—which looks as if the manure had been a harbor for the insects; while the apples on that part where the ashes were applied were well colored, and not a spot at all on them.

Professor SAUNDERS.—What quantity of ashes?

Mr. BRODIE.—Just according to the size of the trees. I had a man going around with one of these coal sifters, and we sifted them around just as far as the branches extended.

Mr. DEMPSEY.—Mr. Brodie's sentiments just about speak the whole of it. I never found any better fertilizer for apple trees than hardwood ashes yet, but still occasionally a little manure or green clover turned in we find very advantageous. The way we have

been using clover is by sowing a crop in corn. We plant corn in the orchard, and after hoeing it the last time we sow clover thickly, and in our part of the country, something like here in Ottawa, the snow lies on the ground pretty well, and the clover about June will be in blossom. When it comes in blossom we commence to turn it under with a chain on the plow, and in every third furrow we drop a row of potatoes. That is the way we get our strong growths of potatoes. There is no trouble, and we never fail to have crops on that principle. We use fertilizers for the corn first, then we use the clover for the potato, and I find that we get beautiful apples where we do this—fine crops on the trees and the trees themselves healthy.

Mr. HAMILTON.—An exception should be made of young trees, which are better manured with stable manure. It certainly grows better, but after they have reached a certain growth and begin to bear the stable manure might be dropped or used in a less quantity and more ashes. I think young trees are improved by the application of well rotted stable manure, while bearing trees would be the better of ashes.

Mr. BRODIE.—My experience of manuring in garden soil is that where we manure at the rate of fifty or sixty tons to the acre, we make too much growth in wood. It is only trees like the Duchess that we can afford to manure. My Fameuse made such a growth of wood that I had no crop at all; I took off two crops of hay, and then they began bearing.

A MEMBER.—How often do you apply the ashes? Is it every year, or only now and again? I know that in grape growing I have killed some of my plants by applying them too often.

Mr. BRODIE.—Only apply once a year, and it is according to the size of the tree; if the tree is large, half a bushel; if small, less. Every year as soon as the snow is off the ground.

The PRESIDENT.—No doubt it would depend a good deal upon the soil itself, a light sandy loam would take a good deal more ashes than a sandy soil.

Mr. DEMPSEY.—I will just give you a little result of some of my own experience with manure applied to an apple orchard. In the first place, there is a very great difference in the value of stable manure dependent upon the food of the animal. If an animal is highly fed one load of manure is worth perhaps ten or fifteen where they are only just kept on straw, hence there is very little danger in using stable manure if your animals are kept all on straw, but if the animals which produce the manure are highly fed the trees are sometimes forced to such a rapid growth that I have known a whole block of new apple trees to be destroyed in one season just from the forcing of the growth from stable manure. In applying ashes whether it is a large or a small tree does not make any difference in the quantity; because you spread it evenly over the whole of the soil. Under all circumstances I find that cultivation is worth more than all the fertilizers we can use. I have land on which I used no fertilizers whatever for ten years, but cultivated the soil well, and we invariably got a good growth of trees without any fertilizer. Then, again, I have tried to grow apples without cultivating the soil; we had a block of trees of a few acres which we did not cultivate this past year, neither did we take anything from the soil, but we did apply some ashes. The season was exceedingly dry. Just beside us was the piece of land we took the heavy crop off, and on the spot that we cultivated and took the potatoes off or other vegetables we took off one acre as many apples of the first quality as from ten of the others.

Mr. MITCHELL.—I am not an apple grower, but I would like to say a word on this question. As to wood ashes, I am not enough of a chemist to know what it really does as a fertilizer, but I have used ashes from our mill to a considerable extent on plants of different kinds, and I cannot say that I feel to-day that it does a great deal as a real fertilizer, but I think that it keeps down many of the aphides, of which there are more working at the roots of our plants than perhaps we have any idea of. Take up a plant of almost any kind carefully, and particularly in dry seasons, you will often find the aphides working there. I think these aphides which infest the roots would rather be somewhere else than where there are ashes in the soil. My experience is that we do more good with ashes in that way than anything else. These aphides are getting to be a very serious pest, and I think the application of ashes has the effect of preventing their ravages to a

very great extent, but, as I said before, I can hardly say I believe ashes as a real fertilizer amount to very much.

Mr. SHEPHERD (Montreal Horticultural Society).—I have used large quantities of ashes, one hundred or a hundred and fifty barrels a year; mixed wood and soft wood ashes. I have killed a great many trees by applying too great a quantity of ashes. I do not approve of Mr. Hamilton's idea of forcing young trees, particularly the Fameuse, to make a great growth, not in the Province of Quebec at least, where the climate is not such as to permit of a great growth safely, because it does not ripen the wood sufficiently. Out of three hundred trees set out in 1879 I lost about 25 per cent, and I attribute that loss to the fact that they were forced too much the first four or five years, that they didn't mature their wood. I keep most of my orchard in sod and grass, and we apply the ashes between the rows of trees; the man goes down with a cart full of ashes and sprinkles them as the horse walks along. We don't spread the ashes under the trees, but between the rows. I think one certain benefit of their application is that the color of the fruit is very much improved, particularly on sandy or gravelly soil. I have noticed the year after the application of the ashes that the color of the fruit has been very much improved by it.

Prof. SAUNDERS.—I think Mr. Mitchell has struck only half the truth in his remarks though there is a great deal in what he says. Alkaline applications are no doubt efficacious where there are soft bodied insects like the aphis, which are readily destroyed by them, but to ignore the usefulness of wood ashes as a manure is going contrary to the experience of the whole world. We know that potash is a most import element in the constitution of all plants and trees, and cannot be replaced by anything else, and where that element in the soil has become exhausted you have deficient fertility, and the fruit, flowers, or whatever you may grow, will be of an inferior quality, and it becomes a necessity in some way or other to restore this important element to the soil as a fertilizer. The knowledge which we at present have of the chemical constituents of our fruit trees is so limited that it is not possible to speak positively as to what preparation of this important substance should be added to the soil, and the character of the soil itself also modifies the importance of the use of a substance of that sort. With regard to the apple itself, we have had analyses made of the apple several times, but I am not aware that any analysis of the wood or leaf has ever been made in such a way as to give us the manurial constituents which enter into the tree. That is a class of work we hope to take up at the Experimental Farm as soon as we can, not only analyzing the fruit of the tree, but the wood and leaves and roots of the tree, so as to ascertain what are the constituents drawn from the soil. When that is done we shall probably be able to give some useful suggestions as to what should be added to the soil where it has been cropped annually for a long period with the same product, as in the case of the apple. I think the present discussion a most import one, but I would not like it to go abroad that ashes are not a good fertilizer, because I am sure it would not be a correct conclusion.

Mr. BRODIE.—Is not there a certain percentage of phosphoric acid in ashes?

Prof. SAUNDERS.—Yes, and some iron, and very fine proportions of other salts and lime. It depends very much upon the character of the wood. Different trees yield ashes with different constituents; some are richer in potash than others, and some richer in other ingredients.

Dr. HURLBURT.—We almost always cultivated, about three-quarters of our orchard; sometimes potatoes, sometimes corn, and there was very seldom any fertilizers used under the trees, though sometimes some barnyard manure was scattered over the ground under the trees. These trees where the ground was cutlivated every year grew much more rapidly, and produced much better and more fruit, and the trees lasted longer. We never used any ashes, and I question whether ashes or any fertilizer of that kind can be permanently used to advantage. We know that a great part of the substance of the tree comes from the air. When I say a great part I mean almost the entire substance. Of course there are many elements taken through the roots, but the chief thing to be taken into account in manures is to loosen the soil and allow the roots to run freely into it. It is very possible that sometimes these manurial substances put upon the soil may quicken the growth, but I question very much whether permanently they do so. I think

an experiment of that kind which has lasted over a great many years in my recollection would be of great importance, unless some experiments show to the contrary. The underlying soil of these trees was a silurian limestone. A gentleman who spoke here yesterday in reference to the soil around the St. Lawrence, said he could grow profitably only on some gravelly ridges where he has tried upon the limestone. I don't know but what some of these limestones are very compact, and will not allow the roots to penetrate. In other places forest trees as well as apple trees will grow, where the rocks do not lie close together, and among the crevices down I have found the roots five feet below—you know the soil under these limestone rocks is a very rich, black mould—running between these rocks, and the trees would flourish almost better perhaps than on any other soil. At all events that is my experience.

HORTICULTURE IN THE PUBLIC SCHOOLS.

QUESTION.—Will the President please have a resolution passed embodying the purport of Prof. Macoun's remarks last evening, requesting the Minister of Education to take steps towards the introduction of horticulture in the public schools.

The SECRETARY.—This is a very important subject, though we have not time to discuss it at present. I think it would be rather superfluous to have it taught in the schools as a lesson, the children having already so many lessons to occupy their attention. But if in some way it can be made a recreation in connection with the schools I believe it can very successfully be brought into the course. If every teacher had the requ site practical knowledge he could by these arbor days and during recess, perhaps, and at other times, take the children out in the school yard and give them a few little practical lessons in a way that would be a pleasure to every scholar rather than a matter of study, and thus make them practically interested in it. If every school yard in our Province could be made a little arboretum, if the play ground could be made a little larger than was necessary, and a part set aside for a collection of flowers and shrubs and trees of the country, not more than one or two of each variety, and if every first-class teacher were compelled to be sufficiently versed in these subjects to impart the requisite information, I believe a great deal might be done to disseminate information in this respect. I would express my views in this way, and put it as a motion perhaps before the Association, in order to bring it up in some definite shape. But first of all let me say we were studying how we could disseminate among the farmers a spirit which would effect an improvement in their yards. We want practical illustrations, because they will learn faster that way than in any other, and we must make the school yards the illustration as far as possible. I would move the following resolution,—"Having in view the great importance of a more extended knowledge of horticulture in our country, this Association recommends to the Minister of Education the consideration of the wisdom of encouraging the study of horticulture in connection with our public and high schools, both by making it obligatory on first-class teachers after a certain length of time to take a short course of instruction at the Agricultural College, Guelph, and by making each school yard an arboretum of native trees and shrubs properly arranged and labeled."

Mr. MITCHELL.—I have great pleasure in seconding the resolution. We have got too much in the habit of regarding our public school children as a horde of little vandals, who destroy everything they can lay their hands upon. I know in my own district in some of the schools we have little plots laid out, and they do not destroy them but take good care of them. With public school scholars or anyone else when certain results are looked for from them they are pretty sure to follow, but if they see that people place confidence in them, whether little or big, they generally try to deserve that confidence.

Mr. WHYTE.—About two years ago I was requested by the Inspector here to give lessons in botany in the school, and the pupils were given a portion of the school yard which was fenced in by the board. I can say that I think it had a remarkably good effect on the pupils; instead of neglecting or destroying the plants they got, they took the most particular care of them, and they were continually doing all they could to

beautify the garden? I understood that afterwards a great many of them carried them home and cultivated plants in their own houses. I certainly think a great deal of good may be effected in the manner suggested.

The resolution was unanimously carried.

BEST VARIETY OF PLUMS FOR THE OTTAWA VALLEY.

The next subject for discussion according to the programme was entitled as above, and the discussion was opened as follows:

Mr. GREENFIELD (Ottawa).—I have tried a great many different sort of plums. Pond's Seedling bears for a year or two, and then dies out. I have Glass' Seedling, which will bear five or six years; I have got very good crops from it, but, like all the rest of the best plums, it will not stand the climate. I have tried a great many; I have got some in flower, but as soon as they come to bearing order they die out. Glass' Seedling I find is beginning too; it is a kind of disease underneath the bark, and where it has taken the disease under the bark I cut the bark all away, and when I do that I find a kind of white scum between the bark and the wood, which I cut away, and then paint it with strong turpentine and paint. I found that preserved the tree for some two or three years, but it went at last. I have a seedling coming now from which I hope to rear some good ones, but as to trying our best plums here it is almost labor in vain, for they will not stand the climate. I have tried them on all kinds of soil, and now I am cutting them down in the Russian fashion to see if I can grow them that way, and some of them are looking very well. I have had the Orleans, white and blue, one we have imported from Quebec, but they only stand a few years; they will not stand the climate any length of time. I would not advise anyone to rear any plums here, unless they are reared in the bough. I think I have about a couple now reared by our seedling from the Glass' Seedling and the Pond's Seedling. I may have some bearing in a short time, but I don't intend to raise any more.

A MEMBER.—Have you ever had the Weaver Plum?

Mr. GREENFIELD.—No, I never had it, but I got a great many from Mr. Leslie of Toronto about ten years ago; I got the best and hardiest plums, that I thought would stand the climate, but they all died out.

Mr. SHEPHERD.—Have any of your seedling plums borne fruit?

Mr. GREENFIELD.—The Glass' Seedling is not bearing yet, but the leaf shows very good quality and strong wood, but I find if you get them from too strong ground they make too much wood and won't stand the climate. I find the best ground you can put them on is cold, heavy clay soil, but it does not do to put them on too strong soil, for they make too much wood.

A MEMBER.—All the red plums have shrivelled up very badly—become spotted and shrivelled up and large quantities destroyed in many instances. In my own garden we had only two or three that escaped, I would like to know if any remedy can be devised?

Prof. SAUNDERS.—Did it occur previous to last year?

The MEMBER.—It began about four or five years ago, and it seems to be getting worse.

Prof. SAUNDERS.—Did the trees lose their foliage?

The MEMBER.—No.

Prof. SAUNDERS.—I know that in the west they would shrivel sometimes in an exceptionally dry year, but I am afraid I cannot throw any light on the subject.

The MEMBER.—I thought it might be owing to the dryness of the season, but although I watered the trees copiously for some time it didn't seem to make any difference.

Mr. WHYTE.—I fully agree with Mr. Greenfield on the folly of spending money on grafted plums, for none of the ordinary plums grown in the west will succeed here. I tried it some years ago, and the growth is very rapid, but they all died out. Since then

we have got some plums of our own by selecting the best seedlings, which are very good; I have two or three trees quite as good, I think, as most of the western varieties—that is for preserving. They never shrivel or drop or give any trouble of that kind, and they are quite as large as the Black Ball. All our seedling plums are a yellowish red or dark red. I am quite sure there is no use in trying to graft plums in this part of the country.

The SECRETARY.—During last summer Mr. W. H. Wylie of Carleton Place sent up to me a small basket of seedlings, which I think are worthy of notice. He also sent me a few shoots or sprouts which I have planted, and some of them are growing, so I shall have an opportunity of testing them. It is a large, red, native seedling, which has been in his family for a long time, and they have found it far superior to any other plum in that locality.

Mr. HAMILTON.—I have tried plums, and they have failed, but I have had very good success with the De Soto. A tree planted three years ago last year produced a gallon of very large, fine plums. In regard to the subject of plum growing generally, I was down in New Brunswick a few years ago—I think it was four years ago—and I saw a very large plum orchard, and the plums were of a sort which it was generally considered impossible to grow. There was the Green Gage, the Washington and some others, and to say that I was astonished would be putting it very mildly. I was down there in winter, and saw something of the method of treating the plum tree in winter. The gentleman who grew them told me that he spread out the roots to the east and west in planting them, and put none to the north and south. Then in winter he would take a shovel of earth from the south side, and bend the tree down to the south. I saw a tree trampled down in that position. He told me that by that means he had large crops every year, and plums nearly all of the best. Now, that may not be due altogether to the winter protection; I think these plums were planted pretty closely, and I think the ground was shaded. He told me also that the soil was not disturbed—was not cultivated, and that also, I think has something to do with it. I think the bending down prevents the fruit bud from being injured in winter, and the close planting tends to preserve the trees and make them productive.

Prof. SAUNDERS.—Is that orchard protected by a hillside?

Mr. HAMILTON.—I think they were grown on a northern exposure.

Mr. BUCKE.—I have grown a good many cultivated plums, and have not so far succeeded very well except with Pond's Seedling and Glass' Seedling. But the Pond's Seedling is a very shy bearer, and the Glass' Seedling, though grown a number of years, I have had but very few plums from. The tree is hardy, but the fruit spurs are not hardy, and, like Mr. Whyte, I have had to fall back on the natives. Moore's Arctic, about which we hear so much, is no better than the rest of them here. The Weaver is very hardy here, but the plum is very inferior compared with the wild plums, raised here. The great difficulty with the wild red plum is that the stone is too large; if we could get it with a smaller stone I think we would have a satisfactory plum. The plums grown in the Ottawa Valley are very superior to those grown in Minnesota. I have seen a number of Minnesota plums, and they cannot begin to compare with those grown in the Ottawa Valley. I think if we make a collection of some of these plums we are talking about as we are going to do with the seedling apples it will be a great benefit to northern Canada, and perhaps to some of the southern parts of it, where people may perhaps be very glad to grow them. They crop very heavily, are very hardy, and the flavor of some of them is very good. The Orleans plum, brought from the Island of Orleans, is not at all hardy in the Ottawa Valley. I don't know why that is, as the Island of Orleans, as everyone knows, is below Montreal.

Dr. HULBURT.—I had a few years' experience in growing plums here, but succeeded with none but the native yellow plum. It is very different from the red plum in the west—a larger and better plum. The trees grew very rapidly, and bore profusely, so much so that the limbs were almost broken down year after year, and the plums, which were large and yellow, were very luscious. I remember a tree, the largest yellow plum tree I ever saw in my father's orchard, which I always understood was a native. The trunk of the tree grew about as high as a man's head before the limbs went out, and the

branches spread further, and it was a larger tree than most apple trees. I think a foot or two above the ground it was fourteen or fifteen inches in diameter, and the plum was very large. I got down a plum that I used to grow in Hamilton, but it died, and I then got some from the eastern townships, but they died the same. I think these native yellow plums here are well worth cultivation, I think they would give very good results, and the tree is as hardy as our forest trees here.

Mr. WHYTE.—I would not like the members of the Association to think that these stones are all so big here, there are some that are small. They are a very good plum indeed, and lots have a very small stone.

Mr. GIBB (Abbotsford, P. Q.).—My first efforts proved failures; now I have plums every year. I first planted those kinds which did best in the sheltered city gardens of Montreal. Lombard bore one glorious crop and gradually died. Bradshaw, a few now and then; so did Coe's Golden Drop, Quackenbos, Damson, and others. Dictator, Nota Bene, McLaughlin, and many others proved failures. I had a few from the Washington, and then it died; in fact, I might go over a long list in the same way. Later on I tried several varieties of the Prune Plum of western Europe, but they are not hardy. I have tried the Prunus Simoni of China, it is about as hardy as the Lombard. Then I planted some Russian plums, but I cannot speak of them yet; they are making slow growth, in fact all my plum trees are making moderate growth; I have not been forcing them. In the cold belt many have their hearts set on the Russian plum. Let us see what we have. The plums that Mr. Shroeder, of Moscow, has sent to the Iowa Agricultural College, were received by him from Poltava, where the winter temperature is like that of Hamilton. Dr. Regel, of St. Petersburg, has sent out three varieties, from whence obtained he was unable to tell me. The four varieties received from Orel as Orel 19 to 22, are probably the Rothe Lange, Gelbe Lange, Blanc Lange and Tchernoslev, and whether of Russian origin or not I cannot say. Then we have (thanks also to Prof. Budd) in this country the Moldavka received from Varonesh and some from Riga. The plums of the Volga, I regret to say, are not in this country, and are very difficult to get because they are in the hands of little peasant fruit growers. We therefore have not in this country a good selection of the plums of the cold climate of Russia.

In 1873 I planted a number of root grafts I received from Wisconsin, and where the graft failed I allowed the stock to grow. The result was that I had five crops in succession, and a crop nearly each year afterwards. Possibly if I had manured them a little they would have done even better. Some were poor in quality, and some were of good quality for eating and fairly good for cooking, but if you can them, then the astringency in the skin and stone become too strong. Last year I planted for the first time Desoto, which is a decided improvement on these wild plums I have spoken of. It is a young bearer, and the best in quality of these American plums which I have tested. Another plum that has borne with me is the Miner, of which I have about ten or twelve trees. It ripens about the 1st of October and keeps till 1st November. It is a deep dark red, and has the flavor of a musk melon. It is a light or moderate bearer each year. A plum I have not fruited is the Mooreman, but the stone is very small, and it seemed to me to be free from astringency. I have tasted Wolf and Maquoketa on the College grounds at Ames, Iowa, and I feel that the better varieties of the American plum are the most satisfactory for our colder climates. In regard to the question brought up by Mr. Hamilton, if we protect our raspberries why should not we protect our plums? In Central Russia many are planted where the winters are very severe, and they bend them down every winter to the ground. If the trees get too old to be bent down they take their chance. This plan is adopted on a large scale by Mr. F. P. Sharp, of Woodstock, N.B., with Moore's Arctic.

Mr. BRODIE (Montreal).—My experience has been very much like that of Mr. Greenfield. There was a very valuable article in one of our Reports (Reports of Montreal H. S.) by Mr. Spriggins, on growing plums from seed. He sowed the seed, choosing those varieties which had a nice broad leaf, discarding all those with a small leaf and prickly stem, and he has originated some very fine varieties. There is also a Mr. Arnott, of Hochelaga, who has a very fine seedling grown in the same manner. Another gentleman has planted some California plums, and says he has got a very fine seedling

from them. I have the Yellow Egg grown from suckers, and as the tree gets old and dies there are others to replace them, and it is the same with the Green Gage.

Mr. CASTON (Craighurst).—Thirty miles north-west of where I live is the greatest plum region in Canada. The soil is a rich clay loam, with a large body of water, the south shore of the Georgeon Bay on the north. Last summer you could buy plums there cheaper than wood. Now, where I live, about thirty miles south-east of that, it is pretty hard to grow plums, and only a limited number of varieties succeed well. But our experience is that they succeed best on a clay soil. From the remarks I have heard in regard to the Ottawa Valley I would recommend you to do the same as I do myself; that is top graft on the native tree. If you have a vigorous native seedling let them grow in long sod and don't cultivate, and you will find the grafts put on top of them will make a vigorous growth. You can stop that growth in the month of August. Some of you try that for a few years, and you will succeed in growing most of the finer varieties—by top grafting on the native trees.

Prof. SAUNDERS.—I hope that the gentlemen who have the useful seedlings spoken of will send them to the Experimental Farm to be tested alongside each other, so that we may get such material as will be useful, not only in the Ottawa Valley, but in all parts of the country. We are very anxious to have this material got together.

The PRESIDENT.—I think this is a very important point; this question in regard to the different varieties of fruit we grow seems to be continually coming up, and we certainly must see the importance of it. That is, in such a district as this, where you want to attain the highest excellency, and where you can grow a really good variety, but not permanently, then follow it up by getting a seedling from it, and you will succeed with this seedling; and in sections where you cannot grow a tender variety by protecting them in some way so as to get the fruit of it, get it if it is at all possible by the growth in that cold section rather than by importing seed from some other section; I think that would be a point in favor of the future growth of the tree. In regard to Professor Saunders' request, I think you will give every assistance to the Experimental Farm in this respect. I hope fruit growers generally will avail themselves of the opportunities offered by the Farm, and the experience of the gentlemen who are conducting it.

HANDLING OF FRUITS BY RAILWAY AND STEAMBOAT COMPANIES.

"Handling our fruits by the Railway and Steamboat Companies, the accommodation given, the grievances of the past, the requirements of the future, our most reliable markets and the best routes by which to ship," was the next subject that engaged the attention of the meeting. The discussion was opened as follows:

The PRESIDENT.—One of the first requisites towards meeting our requirements in this respect is promptness in supplying shippers with clean, well ventilated box cars, and we want those cars in the early part of the season. I have frequently made application for cars, and, after waiting day in and day out, the fruit in the meantime lying there and suffering damage, had to be satisfied with a car which had been used for shipping cattle, or some other purpose that rendered it quite unfit for carrying fruit. Cars for shipping fruit require to be perfectly clean and devoid of any odor; because fruit very readily becomes impregnated with any odor which clings to the car in which it has been shipped. In regard to promptness, it may be difficult for the railway companies to provide the cars. That, however, is not for us to consider; we have to lay our grievances before them and let them consider that: and I have no doubt that many of them might be much more prompt than they are. I have had many instances during the past season in which severe loss was incurred, one of which I will relate. I was shipping a special lot at the small town of Kincardine—a lot I had sold by cable in London, England. I made my bargain with the local agent strictly, so I might know what I was going to make on the sale. Well, in the first place, the Grand Trunk Railway Company, the company with which I was dealing, forced me, contrary to my desire, to ship by Boston

rather than New York. The rate made by New York was much higher than that by Boston, and the result was that I had to employ Tiffany cars, as it was late in the season. But that was not the worst, although I felt bad enough at being coerced in that way, and remonstrated very strongly with Mr. Earle, the freight agent in Toronto, but before I could get the Tiffany cars I had to wait about two weeks, during which time the fruit sustained considerable damage. Then, instead of the rate agreed upon by the local agent, I was charged an additional fifteen per cent. for the Tiffany cars. I thus suffered a double loss,—in the first place by paying more freight than I expected or agreed to, and in the second by the damage the fruit sustained owing to the delay. Now, that is one instance, and we have many such wherever we go. Then, again, when we have these box cars they are not equipped in a manner fit for carrying fruit. They should be supplied with what in England are called "buffers," to prevent damage by shunting of the cars. This is a point well worthy of consideration by our railway companies, and I hope they will endeavor to do something for us in this respect, as we find by actual experience that the damage to our fruit by reason of this shunting is very great —that no matter how well or strongly we barrel our fruit up, this excessive shunting smashes them open. I may say here that the greater the bilge on the barrel the greater is the liability of its being broken open. That is a point to which we might to some extent remedy the evil by having barrels with as little bilge as possible, and driving the quarter hoops down towards each other. A barrel so treated will not only pack better in the car, but it is also easier on the fruit when it is in the vessel. But, at the same time, I would recommend that shippers of fruit should urge upon the railway companies the desirability of placing these buffers upon their cars, which I am satisfied would considerably lessen the damage from the source of which I speak. Then, the present system of sealing our cars is not at all in our interest,—it is merely by a little wire which anyone may pull out with their finger and thumb, and in shipping we have had many complaints about wrong count, as it is called. Even in cases where we have so thoroughly tested the matter as to be able to swear to our count word has come back of shortage. I was conversing the other day with a gentleman who had a shortage of this kind in shipping a number of car loads of apples to the North-west. In some of the cars he had shipped I forget how many barrels of dried apples, and when they arrived at Winnipeg the dried apples were not there at all in any of the cars. The method of sealing was so imperfect that some rascal had opened the car and extracted the fruit; and it does seem to me that the companies should adopt some means of sealing these fruit cars which would prevent their being tampered with in that way. It is quite possible these cars had been shunted off on to a siding, and at night, or some other convenient time, the apples were stolen. There is always under the present system abundant opportunity for such thefts, and the question of sealing is a very important one for the railway companies to look into, as it could easily be remedied if they did so. Then, in regard to bills of lading, the companies should in every case give their own count on the bill of lading, as is done with almost any other kind of freight. Of course under the present system if they give a bill of lading they would be liable to the shipper for damage in the lost article, but I see no reason why they should not give their own guarantee count upon the bill of lading. Another great convenience to shippers would be the issue of bills of lading not only to ports in the kingdom, but to inland points. It is a great nuisance to the shipper who wants to ship to some inland point not to be able to get a bill of lading through to that point, but only to the port; as then he runs all the risk of transhipment, and has to employ an agent to take it inland. The result is expense upon the shipper, whereas otherwise he would get the competition of that inland market as against the port market, which would be to the advantage not only of the shipper but of this country. Then, as to the method of handling, we have made test cases. In only one case did I notify. At the request of one of the Grand Trunk Railway officials I notified Mr. Earle of one shipment, for the purpose of seeing how well they would handle that shipment, and he said he would be glad to do anything he could to assist the thing forward by the steamship company. I asked him by letter to see as to the transhipment of this particular lot at Boston; to tell whatever steamship company it was going by that this was a test lot, and

to ask them to use very particular care in the storing away of the goods, and also as to the transhipment upon the docks at London. The result of that was that the handling at Boston was if possible worse than ever before. The handling between the railway and the steamship was something terrible, they were smashed open and tumbled into the vessel in any shape, as long as there was a head in and a hoop on and they would hold together anyway, A point for the railway companies to consider is the reliability of their officials there. We want some different class of men to handle our fruit from those generally known as baggage smashers, or there will be no success at all. Now, I would like to ask the railway companies why this through rate—I can imagine the reason, but I would like to put the question—from the western sections of Ontario to ports in Britain *via* Montreal and Boston should be less than the through rate at New York. The through route by New York is the best route, and here I must make a statement, and it is a pretty strong one, which is this. I have shipped through by New York, and the handling when they are sent by that route is very much better than when they are sent *via* Montreal or Boston, in fact the difference in the handling would make the difference between profit and loss in the old country. On one or two of the lines of steamships there really handle very well, and I believe they are trying their level best to get our trade and to do all they can for the shippers. They have really acted very well, whereas we find that shipping the other way it is quite different. Now, there is one very serious drawback in shipping to London—that our apples go mostly in cattle boats; that is to the London market. We find that our apples delivered direct in London by water arrive in a very bad condition indeed, and more than that, there is always a shortage. That, I think, occurs in going up the Thames; they are plundered right and left. The Allan Line Company wrote me expressing the opinion that the trouble did not occur by their line. I had billed their line through the London Dock Company for a very large amount. Of course the reply was that they were not liable, I went to the steamship companies in London, and they cast the blame on the rascally dock companies, and the dock companies in turn threw it back on the steamship companies. Of course the ground we took with the dock companies was this. We would say, "here is our bill of lading, we want that quantity—what it represents." "Oh yes," they would say, "we have delivered to you all we got, we can show our receipt from the steamship company." No doubt that is true, we had no means of proving it, but there the difficulty exists somewhere; there is that loss between the railway company, the steamship company and the dock company. It is pretty clear to us that it is between the railway company and the steamship company somewhere, and so far as this shortage is concerned we would hear no more about it if instead of giving the shippers count on the bill of lading the company's count was given. Now, it would pay some of our railway companies to try and give us a through rate *via* Liverpool, better than we have now going to the London market. We must withdraw from that direct water route to London; we would like to follow it up if they would carry our goods in proper shape, but the way they have been carried is disastrous to us, and we must go by Liverpool. We have to pay so much more *via* Liverpool that shippers often hesitate about it, but it often pays the difference; it did this last season, for they landed in far better shape in the London market. But the trouble is that we have to pay the local rate from Liverpool to London, and if some of our railway or steamsip companies here would arrange with the English lines of railway and get them down to a proportion of the through rate it would be a great boon to shippers here. I did succeed in getting some little rebate from one of the companies in England on condition that I should turn all the freights right in to them, and I did for part of the season. The companies there are very stiff, however. They did not want me to confer with the other companies at all, but to deal with this one line by itself. There certainly ought to be a through rate to London with transhipment at Liverpool that would compare favorably with the through rate by water. Another thing is this; we find a very great difference in regard to correspondence. We find in correspondence with railway and steamship companies at New York and in the United States more promptness in replying. We can get the information we want more quickly. Here we find very great delay, though I will make an exception to a great extent of the Canadian Pacific Railway. So far as my correspondence with them has gone they are

very prompt and obliging, but there is a lack of that on the part of the Grand Trunk, whose authorities are very, very slow, in fact we have sometimes to carry through our transactions somewhere else while we are awaiting a reply from the Grand Trunk Railway. In regard to the steamship companies, it is time for them to consider the question of cold storage for our fruits. Here is one reason why I would like to get the same rate *via* New York as *via* Boston, I find there are steamship companies there which will furnish us that accommodation if they can only get the trade. Now, if our steamship companies here will not give us that accommodation it will be worth our while to pay somewhat extra in freight in order to reach the steamships there. So, as I said, it is time for the steamship companies to take it up, because it is not only in the interest of the shippers, but in the interest of the whole country. The compartment for this purpose should be kept apart from other freight, and ought not to be near the engines or heating apparatus of the vessel, that is evident. As a rule I think they try to carry that out as far as possible. Of course they have to make arrangements ahead of time for these freights in order to know the amount they are going to have, and so on, but there will be no trouble about that if the requirements are met with.

Mr. DEMPSEY.—With respect to that storage, would they ship in the same department as butter and cheese?

The PRESIDENT.—Fruit will partake of almost any odor, but I don't know that shipment with butter would affect it at all, and perhaps not cheese. I don't know that there would be any objection to that, but there are substances having strong odors which would very materially affect fruit, and affect the price of it in the old country.

Mr. DEMPSEY.—We have been corresponding a little upon that point with a steamship company, and they are willing to grant us the same privilege as men in the dairy business, and it occurred to me, if there was no danger of the fruit being affected by the butter and cheese, it might answer. This question of fruit shipment is one of great importance to fruit growers of Ontario, because the production of fruit is almost doubled annually, and it will be almost impossible for us to find a market for our fruit. When it is taken into consideration that our fruit is so much superior to the American or even European fruits, it is very important that we should get proper facilities for shipping them, and that we should learn at the earliest possible date the best form of package and so on. Now, I think that half barrels would be preferable, and it occurs to me in reference to cars, that a simple slatted door on each side would be preferrable, and that some end ventilation is wanted, which I think, could be easily done. In regard to shipping *via* New York, there is one very great advantage that the lines *via* New York, whether per Canadian Pacific Railway or Grand Trunk Railway are all double tracked, which does away with a good deal of the shunting which so injurious to fruit. When a locomotive suddenly comes against a car and knocks it almost off the track, there is a kind of second jar of the barrels against each other; I have noticed sometimes that the jar was double, and often a barrel of apples is flattened one-third of the barrel; I have seen them coming out of the car a little crushed. Again when loading on the steamer, they use a kind of endless rope which is brought around half a dozen barrels probably. Of course, if it is done carefully it is all right, but it is sometimes done carelessly, and in such cases I have seen the rope slip and the whole lot of barrels roll down further than the length of this building and come in contact with some post or something, perhaps the side of a building, which would flatten them out, and, of course, some of the apples in those barrels would be crushed. In regard to the tampering that has been spoken of, our apples are sometimes tampered with, there is no question about that. I remember one instance in which we were trying to catch an order late in the English market for Christmas. We had great difficulty in getting it through: it was detained on the road, and when they did arrive there few of the barrels that had the full complement of apples left in them; some had not half a bushel left. Now, I don't want to accuse anybody of anything wrong, but that looked exceedingly suspicious, but how we are to get at the matter is a question. Whether it is done before or after they cross the Atlantic we cannot say, but on the English railways they are carried on what we would call a platform car, and covered with a canvas—about twenty-seven barrels on a car, which is a very small amount compared with ours. They are just set on end on the car and covered with the canvas thrown over

the top, and if the car is left in a railway yard, as sometimes occurs, it affords an excellent opportunity for pilfering. Still I must say, their police are about as perfect as you can find in any part of the world, and these things are always under the careful eye of a policeman. Still, however, I know they are tampered with sometimes. Now, we have had no difficulty in getting a bill of lading through by way of New York, and the difference is very trifling, I think only a matter of a very few cents per barrel between New York and Boston. We got them through for $1.13, and at that time by way of Boston and Portland the bill of lading was very much higher, though now it is down again to seventy-five cents per barrel, so that through rates change very much, and that is a point I want to get at. Why should we be subjected to these wonderful changes from seventy-five cents to $1.50? Perhaps, when you went there, expecting that the rate was seventy-five cents, you would find on asking that it was $1.50, and it is exceedingly annoying to be told you have to pay just double freight. I cannot see why there cannot be some regularity in the business. The railway company invariably lays the blame on the steamship company, and *vice versa*, and that is the way it goes, and it really seems at times that they play upon us a little bit too much. I would not object to a uniform tariff of eighty cents per barrel all winter, because I don't think we will ever want to ship much of our fruit in winter, from the fact that during their transportation from here to the shipping point on the cars the apples become so chilled that when placed on board ship, even if there is cold storage, the atmosphere is so much warmer than the car that there is a large quantity of moisture condensed by the apples in the barrel, and they become so damp that the water actually drops out of the barrel sometimes, I need not tell anyone here that six days of that would destroy almost any variety of apples—being six days in that condition in a barrel; so I think winter shipments will have to be abandoned. I think the fruit growers will have to club together and manage in some way or other to procure storage in England and have some person to look after their interests when the apples arrive and such varieties as can be held to advantage stored until such time as they can be most profitably disposed of. I think we shall eventually have to adopt some such system as that.

Mr. SHEPHERD.—As a Montrealer, I am very glad to learn that rates are less *via* Montreal than *via* New York. At the same time I regret to hear that the handling, when they are sent *via* Montreal, is so much inferior. The remark was made that the steamship lines running to London carried cattle. If that is the case, I think all the lines running from Montreal to London are cattle ships; I do not think there are any first-class steamers running to London. But I don't see how we can ever expect to get as cheap a through rate to London as to Liverpool; I don't think it is possible.

The PRESIDENT.—It is not the same rate, it is a proportion of the through rate to other ports.

Mr. SHEPHERD.—Montreal is just awakening to the fact that she has not sufficient harbor accommodation, and if the plans which are proposed are carried out, you will have as good facilities for shipping fruit from Montreal in a short time as can be found at New York. One difficulty in Montreal now is, that they have not sufficient track accommodation on the wharves to bring the cars immediately alongside the vessel and put the freight on board without any intermediate handling and carting. I am in the forwarding business, and I see it every day. I think it would be to the interest of shippers of fruit to have an agent watching their consignments at points like Montreal and Liverpool.

The PRESIDENT.—We have tried that, but these agents were able to accomplish very little; the railway companies would tell them it was none of their business to open their mouths on the subject at all. Then, for small fruit they should supply different accommodation from that furnished for the large fruit. It is absolutely necessary that for small fruit we should be supplied with shelved cars, so that small fruits could be packed on the shelves in baskets or cases; and this should be supplied at the ordinary through freight rate. It is a serious question with the growers of fruit to-day, whether they should extend the area of their fruit growing. It is felt that the railway companies and steamship companies are very far behind the fruit growers—they have not kept pace with the times, and we cannot get the accommodation we want, and must have, if fruit growing is to become

profitable trade for the country. For this reason the officers of this Association feel some degree of diffidence in going to the farmers of this country and asking them to go more extensively into the planting of fruit. We know there are many of them inclined to do so; we know that they know very well that wheat growing for profit is a thing of the past, and that they must look to something else in the future. I do not know anything that is advancing so rapidly as a convenient and profitable trade for this country as fruit growing, and the farmers are learning that they can make more profit out of their orchard than any other part of the farm, and are strongly inclined to extend their operations in that direction; but we cannot advise them to do so unless the needful facilities for transportation are supplied. In buying fruit we are not able to pay them what I consider is a proper price for their product, simply because we run the risk of having a large amount destroyed or damaged, which destroys all the profit of handling them. Now, in my own part of the country we have a great many plums, and we would ship very largly of them were it not that the only way we can make a profit out of them is by shipping them by express in the early part of the season, but the express rates are so much higher than the ordinary freight rates that we are unable to continue that for any length of time. If for the ordinary freight rates we could get a car put on the express train we could easily load it to points wanting fruit like the plum, but we have found difficulty in getting them to do that, and the plum is a fruit that must be transported with rapidity, or it will not keep at all. Now these are serious matters, and if these railway and steamship companies take any interest in the advancement and progress of this province, they will take our requirements seriously into consideration. It is said that corporations have no souls, but we know that they have among them some very good heads at all events—they are reasonable men, and if these matters are laid properly before them, I think they will acede to our demands.

Mr. Caston.—Have not the Grand Trunk already made a move in that direction?

Mr. A. H. Pettit.—We have found a great improvement in that respect this last year. The Grand Trunk have taken it up, and we were furnished with shelved cars from St. Catharines through. They were sent by special train to Toronto, and from there sent by fast Merchants' Despatch to Montreal. I believe it took twenty-eight cars to keep it running. We took from two to three cars daily, some days four. We got our fruit put on board the cars in the afternoon, and it was only two nights and one day in going through to Montreal, and the rate we have been getting was very satisfactory indeed. Of course before that all our goods were sent through by express, and many times it cost just half what they were worth, and they were not very well handled either. By the present system we are allowed to load the cars ourselves, and could see the fruit carefully and properly put on the shelves. Another improvement we are in hopes of having effected is in the ventilation of the cars, which at present is not all that we could desire. In regard to shipping apples to the old country, I quite agree with most of the remarks of the President. In reference to shortages, we have never been troubled in that respect, and the bills of lading are generally made out by the agent in this way. The barrels are sent to the station as fast as packed, and as soon as there is a sufficient number there to make a car-load, the porter or some one at the station is authorized to load the car, and they load and give us a bill of lading, with their count, and I do not know of a single instance of shortage when it is done in that way.

The President.—That just proves the point I wanted to make.

Mr. A. H. Pettit.—There is one great difficulty which arises in this connection. Some seasons you are successful, and another you may not be, in carriage across the ocean. One shipment we had last fall, a year ago, were all wet and wasty. The reply to me was that the apples must have been wet on this side. I knew they were not; they were put up very carefully, and put on board the cars in dry weather, and landed in Montreal in dry weather. I think apples are often far too warm on board ship; but still I don't fancy cold storage; it is too much of a change from cold to warm. Last year we made a shipment of about a ton of grapes to Glasgow. We had them put up in twelve pound baskets, just as we ship to Montreal or any other place. They were placed on shelves in the storeroom, and I asked our agent to see that they got plenty of air, not cold air, but whatever the temperature was, and those grapes arrived in perfect order,

and I think the every-day air is preferable. It strikes me that it would be a great improvement if a market could be established in this country where the representatives of the old country firms could come and buy their apples at the place of shipment. If this could be done they could follow their shipments, or see them loaded, which would be to their advantage, and their runners could meet the vessel at the wharf and look after their handling themselves. I suggested this to one firm on the other side at Liverpool—that we would be very glad to meet them on this side of the water. I think it would be very much to the advantage of the shipper, and I cannot see why not to the dealer in the old country also. We can put our apples up in very fine order, but we seem to have no control over them from the time they leave our hands until we get our return. We cannot say whether they shall be held for a higher market or sold the day they land, or the manner in which they shall be carried across. If we could combine and establish in this country an apple market, where buyers from all parts would come, I think it would be a great improvement. Take Toronto, for instance, which is the central point of an apple growing country. In time we could establish competition between the old country and the Northwest, for I believe the Northwest will yet take a large portion of our apple crop, and, from the experience I have had, I think the business will be far safer. I have had some ten years' experience of shipping apples to the old country, and it is very uncertain, and I think if an apple market were established here we would receive better prices than in any other way. I don't think it is possible for a man to buy and ship to the old country with any degree of safety unless he buys at very low prices. I have always thought that as high a price should be got for the apple crop as could be obtained, but I do not think it is possible for an apple buyer to pay high prices and ship with any degree of safety. We have been for years discussing the best varieties and trying to get the best, and the more choice the variety the greater is the care required in handling them; yet I think we have neglected the shipping department to a very great extent, not getting those facilities which we ought to have. I am inclined however to think from the experience of the past year, that the Grand Trunk are inclined to take hold of this matter, and improve to a great extent on the facilities they have afforded us in the past.

Dr. HURLBURT.—In reference to shipping Canadian apples, when I was in England I found the impression very generally prevailed that all the good apples came from the United States, and I find the same impression from that time to this. A few days ago I was conversing with a very intelligent gentleman from Scotland, who returns to Scotland every year or two, and he said they had the same feeling in Scotland—that they called all the imported apples American apples, though he had told them over and over again that they were Canadian apples. Can there be no means taken whereby the British public will know that these are Canadian and not American apples—not United States apples. I remember in 1862 some agricultural implements going to Belgium, among them some hay-forks marked "Oshawa, Ont." A buyer who wanted some of them made application to every state in the Union, and at last, quite by accident, discovered that "Ont." was in Canada. It was at that time advised that everything leaving Canada for foreign countries should be marked "Canada." Now, you know perhaps better than I do whether these shipments of apples go through as Canadian apples or not. We know perfectly well that the apple comes to its highest perfection in the higher latitudes, and therefore our apples are quite superior to those of the United States, and the English public ought to understand that the apples we send are from Canada. The gentleman opposite referred to the very important subject of whether apples would be tainted by being shipped with any other article. Now, I have had a good deal of experience in packing apples, and I find that there is scarcely anything that you can leave with them two or three weeks without their being tainted by it, either in the barn in hay, or in the cellar. I have always found that after three or four weeks they tasted of the substance surrounding them. Certainly I question the propriety of shipping apples in cattle ships; they would undoubtedly be very much tainted if shipped in a vessel of that kind.

The PRESIDENT.—So far as I know, shippers always make a point of labelling their barrels as Canadian, and so well known is the Canadian brand, and so well thought of, that I know firms in Chicago and Marquette, Michigan, who bought apples at my town

and shipped them to Chicago and Marquette, made different grades of them, and shipped them through to New York as guaranteed to be Canadian growth, although coming from Chicago. They found it was an advantage to have their fruit go to the British market in that way, and there is no doubt it is a great advantage. If you satisfy people on the British markets that your fruit is Canadian, there is a marked preference shown for it. Our apples land there in much better shape than the Americans' do; there is much more waste from heating and slack packing among the American apples than among ours. Where slackness occurred amongst ours this last season the fault was most certainly with the packer. The season before we expected to find a good deal of that from the fact that our apples were very badly spotted, and a spotted apple in a barrel will damage the others. Mr. Pettit spoke of difficulty in connection with cold storage. When we speak of cold storage for our apples, we do not mean ice-cold storage, but an atmospheric blast through the apartment in which they are stored, and perfect ventilation. When so treated they land in perfect order.

Mr. DEMPSEY—I will mention just here an item of which we should not lose sight. I had in my charge, as you are aware, a large quantity of grapes when I went across, and all those placed packed in boxes, or baskets placed in boxes, had been rolled over until there were scarcely any grapes left. Those, however, which were packed in baskets with handles, and which they were compelled to pick up by the handles and use decently, arrived in perfect order. But just to show you the folly of labelling our packages, I will tell you what I have seen. I have seen cases of honey labelled "Extracted honey, handle with care; keep this side up." Well, the people handling them by express either could not read or else they did it wilfully, but you would invariably see these packages with the wrong side down.

Mr. A. H. PETTIT.—In regard to the prices for the grapes, I may say that some were reasonably satisfactory, some of our twelve-pound baskets of dark grapes brought from 2s. 6d. to 3s. 9d. White grapes were very much lower, but I think our returns would have been satisfactory for the experiment had it not been for the high charges we had to pay. The steamship was going out on the Wednesday, I think, and we sent them through by express, and the charges from Grimsby to Montreal were $21.80, as against $8.90 from Montreal to Glasgow. At the time that our grapes were sold in Glasgow, there were large quantities of white grapes being landed in Montreal, and selling in some instances as low as seven cents per pound retail. They said in Glasgow that there was an over supply of white grapes in the market at that time, but they hoped that another trial shipment of the dark grapes would be made, and from conversations I have had with some of our grape growers, it will be made another year, probably to London or Liverpool the next time. I also sent a few pears of the Duchess variety, and they sold very well. I think the Isabella sold the highest of any of the grapes; I think it brought 3s. 6d. per basket.

A MEMBER.—Did they complain of the foxy flavor of your grapes?

Mr. PETTIT.—They did not like the flavor of our white grapes, but they rather liked the flavor of the dark ones.

Mr. BOTHWICK (Ottawa).—In the early part of the season I bring in a large quantity of grapes from New York, which are grown south of New York. They are shipped to New York and re-shipped to me here, and my experience is that I invariably receive these grapes shipped in these carriers in better condition than grapes shipped from Ontario in baskets, so my experience in regard to crates is not such as given by Mr. Dempsey in regard to those shipped to the old country. I sent several of these carriers to my friend Mr. Pettit to have them filled as an experiment, but somehow the crates went astray and he didn't receive them. I might also say that my experience is the same with regard to peaches put up in these carriers, eight baskets in a carrier with a wire handle, and the early peaches that we receive here arrive in very good order in the carriers. They come by express, I think, and I never have any difficulty with them coming wrong side up. I may also say in regard to strawberries that the packages usually used contain fifty-four quart baskets. Well, these crates are not a handy package to handle and we all know they suffer a good deal by being roughly handled, but sometimes I feel that we can scarcely blame the men who are handling them, because the packages are so unsuitable

to my idea. There are very few men who can pick up a crate of strawberries and lay it down again as they ought, because they have not sufficient strength to do it. A few years ago I got Mr. Boyd, who lives in Brockville, to adopt a package containing forty-five baskets, which is much more convenient to handle, and I think I am justified in saying that the berries which come in these packages realize one cent. a box more than those which come in the fifty-four box crates. I think if the growers in the west would look into this matter it would be to their advantage.

Mr. BOTHWICK—I find they are not strong enough; they are usually set up one on top of the other, and they are not strong enough to stand the pressure, and nsually arrive in Ottawa pretty much damaged.

Mr. CASTON.—Are the fifty-four basket crates that you have been getting properly ventilated?

Mr. BOTHWICK.—Yes; I might say that these crates are not made solid, but of narrow slats—the ones I have been receiving.

The PRESIDENT.—The fruits sent to the Colonial were sent purposely from all parts of the country as they were gathered up by express, thinking they would be so much better handled. The Dominion Government were willing to pay the extra rate simply to have those goods well handled. Well, all I can say, and Mr. Dempsey will bear me out, is that they looked when they arrived as if every official connected with the Express Company had jumped on them; they had all the appearance of having been tossed in every direction. There is another question, which Mr Dempsey brought up, in reference to half barrels. My experience is that being so light they are more liable to be broken, they seem to take a delight in tossing them about, and they have been broken open in proportion far more than the others. The barrels themselves bear evidence of having been thrown from a height or something of that sort. The only conclusion I could come to was that the officials had been tossing them about in a rather lively fashion.

Mr. BRODIE.—I can endorse what the President has said about rough handling in Montreal; I have myself seen barrels with their heads knocked out and stuck in again.

Mr. DEMPSEY.—If a man has fifty dollars worth of fruit it will pay him to pay his fare to Montreal and back. Almost invariably this year where a man has gone to Montreal with his own fruit so as to see it shipped from there himself, he has done well, while those who shipped to agencies came out wanting. In regard to the Express Company, I may say that from Trenton strawberries are shipped by the carload, and we pay a very high rate for them, but they are badly knocked about, and sometimes we find that our car is loaded so heavily that it breaks down; I lost one time by reason of the car being loaded so heavily that it broke down, and they had to leave it somewhere. With respect to these large packages I have had some experience. In shipping to Montreal I have used the 84-basket crate. That bothers a fellow to lift, and he goes and gets someone to help him, for it takes two men to pick that up and carry it. I have gone myself with my shipments to Montreal, and staid there a little disguised, not wishing to be known, and seen how they handled my stuff, and I have seen them act as if they thought it was their duty to destroy all they could. That induced me to make arrangements with a man in Montreal to receive our goods on the cars, and the expressmen were not allowed to touch them. We used to set our stuff on the cars ourselves at Trenton, and our own men would take them off in Montreal. Now, I don't care what sized package it was they invariably went all right, and I say the Express Company ought to employ a more careful class of men.

Mr. MITCHELL.—This is not a matter just relating to the large shipper alone, but the general public are interested in it. I may say that I have suffered myself even as an amateur exhibiting at our fairs by the rough handling the express companies have given my plants. Last year I attended the London Exhibition, among others, and as I am not more than an hour's ride distant from London, you would imagine that the Express Company would be able to get my plants through in good condition for that short distance. But I started with thirteen pots, and when they got there there were only six that were not reduced to fragments, and of course the plants were not in much better condition than the pots. It is a matter of great interest to us all, whether shippers or not.

Mr. HAMILTON.—Is there anything better than a barrel for shipping apples?

The PRESIDENT.—There is nothing better than a barrel, if it has as little bilge as possible; the three bushel barrel, the same size as the flour barrel, is the best size.

Mr. PETTIT.—I want to say just a word for the express agents. We are dwelling a good deal on the manner in which they tumble our packages about, but I think the companies alone are entirely to blame in the matter. Take our own station for instance. We have frequently three or four hundred baskets to go upon the train in the express car, and it is simply impossible for the express agent to do anything with them in the time that is allowed. They are allowed two minutes and a half or three minutes, and sometimes by having recourse to the telegraph we secure six or seven minutes. The agents on the train do their best, many of them, even young men, but they haven't the power; the arrangement does not give them the time, and even fruit growers themselves will pitch their fruit into the car hand over hand to get them in at all.

Mr. DEMPSEY.—We put on a car ourselves in three minutes two hundred cases of strawberries, and handled them carefully, too; but we had men enough to have a continuous string of cases going in two at once.

THE QUESTION DRAWER.

The Question Drawer was again opened, and the following inquiries read and discussed.

PERCENTAGE TO COMMISSION MERCHANTS.

QUESTION.—Is not ten per cent. too much for Commission Merchants to charge for selling fruit?

Mr. A. M. SMITH.—I am not a commission merchant, but I have been connected with a company which handles on commission, and if other commission merchants do not make any more than they do I don't think it is any too much.

The PRESIDENT.—I know that as far as large fruits are concerned five per cent. is usually considered enough. In the old country merchants are very glad to handle on commission for five per cent. Some of them may charge extra for fees, but they will make five per cent. cover everything if you arrange it in that way.

Mr. PETTIT.—I quite agree with Mr. Smith that if the goods are properly handled ten per cent. is not too much, except for very large lots.

Mr. SMITH.—Large consignments most dealers handle by the carload at lower rates.

PARIS GREEN FOR CODLING MOTH.

QUESTION.—What has been the experience of members with regard to the use of Paris green for codling moth?

Mr. CASTON.—That is quite an interesting question, as the codling moth is getting to be quite a pest in our part of the country. It is not convenient to turn animals into some orchards, and the codling moth is increasing very rapidly; I would like to hear from some one who has used the Paris green.

The PRESIDENT.—I have tried Paris green for the codling moth, and there is no question at all that if the Paris green is used at the proper time, when the young fruit is formed and almost upright on the stem, it can be used with very good effect; its effect will be very perceptible in the decrease in the crop of codling moths. I have known many apple growers to fence in their orchards, and allow hogs to run in them, and I don't know anything better than that for the destruction of the codling moth. Where they ring the noses of the hogs there is no digging of holes or anything like that, and we usually find the very best fruit in orchards where this practice has been followed. If there is any high wind at the time it is very easy to jar off the damaged fruit, and the hogs will eat every particle of them. In using the Paris green it is not necessary to use a large quantity; no larger quantity than we use for the curculio in the plum, a teaspoonful to a patent pailful of water, sprayed with a fine spray like gardeners use, and which in a large orchard can be used from a waggon. Taken at the season when the apple is formed and as the bloom is coming off, it will be found very effectual.

Prof. SAUNDERS.—As between hogs and Paris green for the codling moth, there is this advantage on the side of the Paris green, by using it you take the first brood, and have none of your apples or only a small quantity of them injured, whereas if you wait for the hogs you allow the first brood to have their course before the hogs are any use. I think it would be well to make the best use of both remedies.

The SECRETARY.—This question was handed in by Mr. Fletcher, and I am sorry he is not here, as there were one or two points which he wished to emphasize in connection with it. Something has been said by a correspondent in the *Horticulturist* as to the danger of some harm coming to the apples so treated; that perhaps the poison might find its way into the interior of the fruit, and Mr. Fletcher wished to state most emphatically that no such danger need be apprehended. While I am speaking I may state that I have been using Paris green for three or four years, but particularly the last two or three years quite extensively in a large apple orchard. This last year I used it in alternate rows in parts of the orchard, and the result has been to convince me of its efficacy, so that I have resolved not to omit using it in any part of the orchard again which I could possibly approach with the waggon and pump. The trees in the orchard which were not sprayed have given me a large amount of refuse apples, far larger than where the trees had been treated with the Paris green, and the most beautiful specimens are the ones found subject to the trouble.

A MEMBER.—Do you spray them more than once?

The SECRETARY.—I think if it is well and carefully done at the proper time, and the operation is not followed by any heavy rains the one application is enough, otherwise I give them two applications.

Mr. F. F. SHUTT (Chemist of Dominion Experimental Farm).—I did not come here prepared to speak on the whole question of Paris green as an insect destroyer. I may say, however, that Paris green is practically insoluble in water, and therefore I cannot conceive of its doing any harm to the apples it may be placed upon; there is no risk of its becoming incorporated with the fruit in any way, it would remain upon the surface, and with the small quantity used there can practically be no bad results.

Prof. SAUNDERS.—What about the flower of the apple absorbing it?

Mr. SHUTT.—I don't think it is at all possible. The Paris green is insoluble in water, and the grains would be altogether too large to be absorbed by the fruit.

Mr. BRODIE (Montreal).—I tried it a few years on apples, especially the Oldenburgh and Peach. The codling moth did not affect the Fameuse and St. Lawrence. The Paris Green had quite a good affect, but I would not recommend the use of it on cabbage by any means. Some of our market gardeners used it one year, and some one detected them using it, and it quite spoiled the sale of their cabbage.

Prof. SAUNDERS.—I think for cabbage some milder poison would be more advisable.

ADDRESS BY PROFESSOR SAUNDERS.

The following address was then delivered by Professor William Saunders, Director of the Dominion Experimental Farm, Ottawa:

Mr. Chairman and gentlemen, I hardly think it fair for you to call upon me for an address, or to dignify the few remarks I shall make by any such formidable appellation. As you know I returned from the west by the morning train, and I have not had time to make any notes more than I could jot down on the train, so if my remarks should be somewhat disjointed I trust you will bear with me under the circumstance. I have been so long interested in all matters connected with fruit growing that I should be indeed a dull scholar if I could not say something on a subject so fraught with interest, and of so much importance to the residents of all parts of this country. I think no one will disagree with me when I advance the statement that there is no country in the world in which the fruits of a temperate climate, such as the apple, pear, plum, and in some parts

the grape, can be grown in so high a state of perfection as in many parts of the Dominion. The portions of the country where this industry has been carried on to the greatest extent are naturally those which present themselves to our idea as the first and foremost fruit sections. But the selection of these spots, although of course there must exist in them the conditions material to a successful prosecution of the industry, has often been characterized by the presence of an element which might be termed accidental. An enterprising individual or two get together in a section where fruit can be grown to advantage, and as the result of their united energies and enterprise that part of the country soon becomes known as a fruit producing section, though there may be dozens of others just as good of which nothing is heard. I make this remark because it is sometimes thought that some districts are more highly favored than others for fruit culture, and I wish to guard myself by this explanation, as I feel perfectly assured there are many other districts in our different Provinces which have equal advantages; that outside of these spots supposed to have special advantages will be found many others possessing the same requisites for growing fruit for home consumption and shipping it for export. Now, we have at the present time in the eastern Provinces—I mean as distinct from the Northwest and Pacific Provinces—two special fruit sections; one made up of what is called Western Ontario, covering the district bordering by the great lakes, and not running far north, but keeping south and running into the Niagara Peninsula; and the other the Annapolis Valley in Nova Scotia. We are all tolerably familiar with Western Ontario and know the value of the large amount of fruit grown in that section, but we ought also to know that not one-tenth, probably not one-hundredth, of the quantity that might be grown is produced in any of the districts comprising that section; that the capacity of the soil has never been tested fully, because with orchards we always find associated fields of grain and pasture, which would make orchards just as good as those already in existence; so that in this respect there is practically no limit to the extension of the fruit industry. In Nova Scotia the same may be said. The Annapolis Valley extends about one hundred miles in length and five miles in width, and not one-twentieth part is occupied with apples. But this favored district does at the present time grow some of the finest apples in the world, and the reputation of our Canadian fruit is being built up by what is being done in this famous valley of Nova Scotia. Nova Scotia Gravensteins command a very high price in the British and American markets, and the Annapolis and other apples grown there possess a flavor equal, if not superior, to anything we can grow in Ontario. No doubt many other parts of Nova Scotia would prove equally adapted to apple growing. When last there I was told that formerly no one believed that fruit could be grown in Annapolis Valley, and that they devoted almost their entire attention to the hay crop. After a while, when they could no longer get the prices for their hay, they turned their attention to apples, the result being that the Annapolis apples are now held to be amongst the best grown in the world. The area of fruit culture there is extending very rapidly, thousands of trees being planted every year, and being near the point of shipment they have advantages that we do not enjoy in Ontario. They can put their fruit on vessels almost alongside their farms, or at a small cost they can reach the ocean steamships at Halifax. We have also in the Province of Quebec the Island of Montreal and many other districts in which exceedingly fine apples are produced, and I know from what were sent to the Colonial Exhibition that very large portions of the Province of Quebec could be well and profitably applied to apple culture, which are now occupied by less remunerative departments of agriculture. Now, from this standpoint the question very naturally suggests itself, can we find markets for this fruit if the industry is developed to a greater extent. Those of you who are familiar with the work of this Association for the last fifteen years will know that this is a question which comes up periodically. It is said that strawberries are overstocked, and that the price is lessening, but the consumption increases also; people are becoming educated to love fruit; they find it is a food which increases their bodily health and vigor in addition to the enjoyment it affords in the eating; and when that taste is generally developed people will not be without it if they can get it at reasonable prices. I don't suppose I can tell you anything about fruit growing in Ontario except in a general way. We have, as you know, fruit everywhere; we have

moths, blight, black knot, spot and a number of other things to contend with, but it is the same in every department of industrial life; there are difficulties to contend with everywhere. The farmer who raises stock has to contend with pleuro-pneumonia or some other disease; so after all the fruit grower who exercises reasonable vigilance is no worse off than is fellows in other departments of work in connection with farming in this country. Perhaps I may say a word as to the other part of Canada which I referred to in my opening remarks—the Northwest. There is no doubt, as was said by one of the speakers here to-day, that the Northwest will from this time on be a very large consumer of fruits grown in Ontario, though we hope before a very great while, if we can find varieties of trees which will succeed there, they will grow fruit there for themselves. In the meantime, however, people are flocking into that part of Canada very fast, and they will be willing to pay any reasonable price for good fruit, and that will be a good market for ontario—that is Manitoba and the eastern part of the Northwest Territory. When you get still further west into the Territory you have British Columbia to compete with. In British Columbia, between the mountains and the ocean, there are growing some of the finest orchards of apples I have seen anywhere, and as to pear growing, they have the most beautiful pears, and their fruit is very free from spot or any disease such as we are troubled with here. As I do not want to paint it in too glowing colors, however, I may say that their apple trees are subject to a blight. There is also this disadvantage, they have not the large areas of contiguous country as you have here on which to grow fruit, and the fruits will be grown in that country, if I may use the expression, in patches, here and there, with mountains intervening, and not accessible by roads, but accessible by streams which flow through the country. Still I think it would not be wise for Ontario to look too much to supplying the western part of the Northwest Territory, on account of its proximity to British Columbia. The export of Canadian apples varies a little according to the character of the crops. Some years we have abundant crops and at other times they are not large, but I am persuaded that farmers at the present time could not do better than extend their orchard planting; I think the area of land used for that purpose might fairly be doubled or trebled before even all the present avenues for their disposal would be filled. A gradual process of education is going on, especially in Europe, where there are very many people who scarcely ever taste fruit, and the consumption must eventually increase, and I do not think there is any fear of our farmers going into fruit culture to such an extent that it will not pay them more per acre than any other crop they raise, year in and year out. The discussion which took place this morning in regard to growing plums in the Ottawa Valley was to my mind a very strong argument to show the necessity of some place where all these seedlings can be brought together and tested and compared, and their actual value under the same conditions of soil and treatment given to the public. We heard this morning a number of accounts in regard to different varieties of fruit. Some that one person would find preferable others found of no account, but how are we to tell unless their fruit was grown under the same conditions? There might be a variation in the soil, there are differences of situation, more sunlight, air, and so on, that affect the flavor and other properties of fruit. Hence it is clear, so clear that I do not think it is necessary to make it any clearer, that the establishment of these horticultural farms is of quite as much importance as the testing or cereals or any other of farm produce. In the Experimental Farm, of which we have all heard more or less, we are endeavoring to fill this want. A large area has been set apart for the purpose of testing fruit trees, and fruits of all sorts are being accumulated as fast as we can get hold of them. We try many things which we do not expect to succeed in, because if anything is left untried some early visitor is sure to ask if we have tried it, and if we did not why not; how do we know it won't succeed. Acting on that principle we are trying to test everything, and among other things we are testing some of the new varieties of plum, of which you have been told to-day. There are some little points in connection with testing these varieties. Those of you who live in the Ottawa Valley know that the nights are sometimes cold, and then in the daytime the heat of the sun on the partially grown wood frequently causes a rupture of the bark and we are beginning to try and work out in this connection how much protection we can give trees to preserve

them from—if I may use such a word in connection with sunlight—this deleterious influence. If by protection a tree can be brought over the first year or two, until it has reached a proper stage of development, it can then take care of itself. I think that is one of the important things in experimental work—that trees should have a chance to tide over the tender part of their existence, until the bark becomes hardened. We know the bark undergoes very material changes, and I think there is something in this. Then, in regard to new varieties. Those who have experimented in the production of new varieties of fruit know that once the chain of continuity—if I may be allowed that expression—is broken, and one species is crossed with another species, that the seedling of that variety is changed in many directions. Now, if some of these hardy Canadian plums can be crossed with some of the other varieties, though we may not get what we want the first time, or the second or third time, it is worth trying two or three hundred times, in order to get a hardy variety. From this seedling we hope to get a variety suitable to the Ottawa Valley and those portions of Quebec which have a similar climate. If you look back and see what has been done in grape culture alone where the course I have outlined has been systematically followed, you will see that Canadian and American grapes have been crossed with European varieties, and that the hybrids which have partaken more or less of the qualities of both species are the grapes of the greatest value to-day. In the Ottawa Valley grape growing has been more successful than the cultivation of the plum, and I believe I am safe in saying that where Ottawa has competed even with Niagara, they have carried off the palm, showing that we have conditions of soil here, and heat in summer, which favor the maturing of the grape, and bringing it to that degree of perfection which is desirable. Mr. Pettit was telling us this morning about a shipment of grapes he had made to the old country; he did not tell us what varieties the white grapes were, but I understand they were the Niagara and the Pocklington. Now, both those varieties are what is called very "foxy" in taste. I had a gentleman from England to see me during the summer, and I took him to see my vinery in London, Ont., and picked him one and another grape of different kinds to taste. Every variety that had this characteristic of foxiness in any marked degree this gentleman turned up his nose at. It is evident that it requires a little education to enable one to appreciate that flavor; I can appreciate it myself, though I don't care about it very strong, but the English public have never been educated to that taste, and I am afraid the course of their education will be too expensive for us to undertake, and I think I am probably correct in saying that the presence of that foxy flavor was more the occasion of the non-success of Mr. Pettit's white grapes than their color. I think in connection with this subject of grape growing that we want to get a variety of grapes free or nearly free from that flavor, large enough to be presentable for market purposes, good enough in every respect to eat, and at the same time hardy enough to stand the climate in most of our territory. We want to pursue that line from year to year, never swerving until we attain the point we want to reach. If we work with sufficient energy and vigor, pursuing those lines of investigation which are indicated by experience to be the best, we shall by-and-by attain the measure of success we all desire. In connection with this system of Experimental Farms we propose to test at all the outlying stations everything that is likely to prove of value in the territories in which they are located, and I hope we shall be able to show the people of Nova Scotia that not only in the Annapolis Valley, but in almost every other valley they can raise good apples; and the same with Prince Edward Island, Quebec, Ontario, Manitoba, British Columbia and the North-west. We want all fruit growers, as well as farmers, to take sufficient interest in these institutions to help us in the work; we don't want money help, but we want their assistance in carrying out these experiments, and if they know of a good variety or a likely seedling in their neighborhood to let us know of it. We want as early as possible to get up a large orchard for the purpose of testing these seedlings now scattered all over the different parts of the country, many of which are of great promise, though having only a local name, not having been seen by more than a few people. You can all help us in this way. I have just been presented with the *Canadian Entomologist*; I am happy to know that it is still in existence; it is the organ of a Society which you all know as a valuable coadjutor or sister, we may call it, of the Fruit

Grower's Association. I am happy to see here Mr. Denton, a member of the Council, who I am sure will be glad to give any information as to the working of the society, which I believe is doing a good work; the more we have of these societies the better it will be for all of them. It has been my aim in connection with the study of agriculture, and with this Experimental Farm, to do all I can for the country, and I shall be glad to hear from any of you gentlemen, or any others who may be interested in this subject, and to do everything in my power to advance the progress and interest of fruit culture in this Province.

The PRESIDENT.—We have all listened with great interest to the Professor. Although we did not, as he says, give him any notice, he knows it was because we had such unlimited confidence in his ability to speak on this subject at a moment's notice.

FRUIT REPORT.

The Committee on the Fruit Exhibit presented the following report:

We your Committee on Fruits beg leave to report that we have examined those on the table and have arrived at the following conclusions:

D. O'Connor, Ottawa, exhibits fine varieties of grapes, Lindley, Agawam, Brighton, Delaware, and one of Rogers, not named correctly, which resembles Salem. These were kept in shallow, paste-board boxes, in a cool cellar.

Hon. R. W. Scott, Ottawa, showed three varieties, Lindley, Agawam and Iona, packed in layers of cork dust at the time of picking.

Smith & Kerman, St. Catharines, displayed very fine samples of the Vergennes, kept in hardwood sawdust.

These grapes having been kept with different treatment, and all of them in fairly good condition, goes to show that this fruit can be preserved for most of the winter in a fresh state for table use, and that it would be well worthy of the attention of fruit growers to experiment more fully in that direction, the simplicity of the modes of storage being within the reach of all.

APPLES.

G. C. Caston, Craighurst, Muskoka, exhibited four varieties of apples, as follows: Ben Davis, Golden Russet, Grimes' Golden, and one variety shown by him as Red Pound, supposed to be a seedling, of large size and handsome appearance but past its season, so that your committee were unable to report on its merits. He also showed in glass jars some very fine specimens of Cuthbert and Gregg raspberries.

Smith & Kerman exhibited very fine specimens of their new seedling apple, Princess Louise. In color it closely resembles Maiden's Blush, flesh white, tender, crisp and juicy, with a delicate flavor. Well worthy of extended trial.

Mr. P. C. Dempsey, of Albury, showed an apple small to medium in size, in outside appearance somewhat resembling the Snow Apple; flesh yellow and of fair quality—a cross between Golden Russet and Northern Spy, it does not resemble either of its parents.

J. S. McCallum, M.D., displayed a seedling apple originating near Smith's Falls, about the size of Baldwin, yellow ground, nearly covered with red, interspersed with large dots. The tree has proved to be hardy in the locality where it is growing, and on that account it is well worthy of trial in the colder sections of the Province.

A fine seedling was shown by Alba Rose, of Dixon's Corners, Ont. It originated at Williamsburg, said to be as hardy as Duchess. Fruit medium, oblate, light green shaded and obscurely splashed with dull red; flesh white, tender, mild, subacid.

N. Robertson, Superintendent Government Grounds, sent to decorate the tables two pots of beautiful plants. An Orchid named D'Endrobum Wardianum, and Medinilla Magnifica.

Respectfully submitted,

P. E. BUCKE,
R. B. WHYTE,
W. W. HILBORN.

THE MOST ADVANTAGEOUS MEANS OF INTRODUCING NEW FRUITS.

The paper on this subject was read by W. W. Hilborn, of the Experimental Farm at Ottawa, as follows:

The present system of introducing "New Fruits" has been attended with a great deal of dissatisfaction, and the loss of thousands of dollars to the country every year. A very large proportion of the new fruits are sent out before they are thoroughly tested by the side of many of our old standard varieties with the same care and cultivation, hence the great number of varieties of little merit.

I do not wish to say one word to discourage those engaged in growing seedlings, but to the contrary, think every man interested in fruit culture should do all he can to encourage that good work, and no one knows better than the man who has disseminated a valuable fruit, what a difficult task it is to introduce a new variety of merit and get ample remuneration, simply because so many worthless varieties (or at best, varieties not equal to our old standard sorts), are being pushed out every year with such nicely written testimonials that, were we to believe one-half what was said in their praise, we would feel like buying out the whole stock; but how few comparatively are heard of after they become distributed throughout the country and begin to bear fruit.

In most cases there is no intention of dishonesty on the part of the disseminator; quite often they are men who have not seen much of the variety they are introducing, but use testimonials from men whom they think are reliable, and no doubt they are usually honest men, but not having had a chance to compare their new fruit with many other standard varieties with the same care and cultivation given their own seedlings. Then again, it frequently occurs that a new variety will do remarkably well in the locality where it originated and prove to be nearly worthless outside of that locality, hence the necessity of having them tested over as large an area as possible before introducing them.

The time has come when fruit growers should do all in their power to encourage a more thorough system of testing new fruits before they are offered for sale.

There is a very strong feeling on the other side of the line that something should be done in that direction.

Having conferred with some of the prominent horticulturists of the United States on the subject, we came to the conclusion that if the various fruit growers' associations and the horticultural press would use their influence for that purpose, a change could be brought about that would be of great value.

Now that nearly every State will have their experimental station, and Canada with her system of experimental farms throughout the Dominion, there can be no good reason why they should not be made use of for that purpose.

Every wide-awake nurseryman must have some new fruit to introduce from time to time; he is anxious to have the best he can procure, and would much rather have a fruit that has been thoroughly tested and proved valuable over a large area, yet if he cannot find such, he takes what is to be had, and we all know the result is that not one out of twenty will compare at all favorably with many varieties already in general cultivation.

If it could be made popular to have the originators of new fruits send out enough of their plants (as soon as they could be propagated), to a number of experimental stations, of any varieties that show sufficient good qualities to be worthy of such a trial and not have them introduced until the disseminator could publish testimonials received from several experimental stations, those testimonials to be only such as would be published in the reports of the respective stations, it would be a great step in advance.

The originators of any valuable fruits thus tested would be able to dispose of their stock to advantage and the disseminator would not require to use so many exaggerations in colored plates and testimonials.

I think this method would be the most advantageous to the fruit grower and also to the originators of any valuable fruits.

It is the object of this paper to bring out discussion and suggestions from this Association, both at this meeting and through the columns of the *Horticulturist*, and if any better method can be suggested than the one hinted at above, I shall be glad to accept it, and do all I can to help on with a work that I believe is very much needed.

It is a matter that requires a good deal of careful thought, as it is only by combined effort that any good can be accomplished.

I would recommend that a committee be appointed by the President to whom the matter can be referred, and that the committee be requested to meet sometime during the session and report at their earliest convenience.

Mr. A. M. SMITH.—I think Mr. Hilborn's paper is a very valuable one, and the subject of which it treats is one which all engaged in fruit culture are somewhat familiar. We all of us have often put our hands in our pocket to secure new varieties which have been lauded to the skies and which, after a few years experience, we have found to be practically worthless. If something of the kind proposed could be done it would be a great boon to the fruit growers of the country. I think the suggestion to appoint a committee to consider this matter is a good idea.

The PRESIDENT.—I think there would be some difficulty in nominating a committee myself, because it would be hard to appoint a committee that would meet here at that particular time. I think the best committee we could possibly have is that composed of the Professors and Managers of the Experimental Station here. I think the country at large would place implicit confidence in them, and that their experiments would be observed, and their results looked forwarded to with a great degree of interest by fruit growers, not only in Canada but in other countries. Of course it would not be reasonable to suppose that because an experiment made here was successful, it proved that the tree or plant it was made with was going to be a success all over the country, but it will be a basis for other experiments, and a succession of experiments will go far to prove the thing. We must be prepared to put up with a deal of imperfection, and those in charge of the stations must not, and will not, be discouraged if they do meet with a great many drawbacks and imperfections in their work; that must be expected, because it is a matter of experiment from first to last.

Mr. HICKEY.—I think the experiments made here in Ottawa would be satisfactory to all the people living in a similar region; that the tests would be conclusive so far as those living in a region where a similar conditions prevailed.

Mr. CASTON.—I was very much pleased with Mr. Hillborn's very practical paper, and think it contains very many valuable ideas, and I think the plan pointed out by him is very good. Our country, owing to its geographical conformation, varies a great deal more within a few miles distance than any other part of North America, but I think the position of the Experimental Farm will afford a very good test for any part of Ontario. I was going to suggest some scheme under which the Ontario institution at Guelph, could be looked upon as a criterion for Western Ontario, and the two institutions might work together in harmony.

THE ENGLISH SPARROW.

Mr. T. McIlwraith, F.O.S.N.A., and Supt. of the District of Ontario for the Migration Committee of the American Ornithologist's Union, of Hamilton, Ont., contributed the following paper:

Economic ornithology is at present receiving a good deal of attention in various parts of the world, and its importance increase, as we are favored from time to time with the results of investigations which have been made regarding the food of birds in relation to agriculture, horticulture, and forestry. Mammalogy also claims a share of attention in this connection, and though we, in Canada, have no special grievance to complain of in this department at present, yet in the far distant lands of Australia and New Zealand the amount of damage which has been done by the introduction of the English rabbit, is almost incalculable, and may well serve as a warning to other countries to exercise due care when introducing strangers to reside within their borders.

In Canada, when the settler has cleared his first patch and raised a log house on his bush farm, one of his first steps towards making a home is to raise a few chickens, which usually appear in due time; but scarcely are they permitted to become familiar with the surroundings before they are scooped up by the hawk. This, of course, enrages the settler, who brings powder and shot into immediate use, and takes revenge on every hawk and owl that comes within reach. This serves for a time to allay the irritation caused by the loss of the chickens, but a better knowledge of the food habits of the bird would have showed him that the greater number of hawks never touch poultry at all, and that the service they render by the destruction of mice far more than compensates for the few chickens destroyed. As it is with individuals, so it is with communities; hasty conclutions are arrived at which may be acted upon for a time, but eventually they must yield to increased knowledge of the subject under discussion.

As an instance of this may be mentioned the "Pennsylvania Scalp Act," which was passed so recently as 1885. This Act provided for the payment of a bounty of 50 cents each, on all hawks, owls, minks, and weasels, killed in the State, with an additional 20 cents each to the justice taking the affidavit. This Act was in operation for a year and a half, but it was urged by a few close observers that the killing of the hawks and owls removed the check which nature had placed on the mice, which were now on the increase and doing so much damage, that eventually the Act was repealed. Dr. Merriam, in his report to the Department of Agriculture at Washington, for 1886, goes into figures on this question, which will surprise those not used to making such calculations. Here is an extract: "By virtue of this Act, about $90,000 has been paid in bounties during the year and a half which has elapsed since the law went into effect. This represents the destruction of at least 128,571 of the above mentioned animals, most of which were hawks and owls. Granting, that about 5,000 chickens are killed in Pennsylvania by hawks and owls, and that they are worth 25 cents each, a liberal estimate in view of the fact that many of them are killed when very young, the total loss would be about $1,250, or for a year and a half $1,875. Hence it appears that during those eighteen months the State expended $90,000 to save its farmers from the loss of $1,875. But this estimate by no means represents the actual loss of the farmer and taxpayer of the State. It is within bounds to say that, in the course of a year, every hawk and owl destroys at least one thousand mice, or their equivalent in insects, and that each mouse or its equivalent in insects would cause the farmer a loss of 2 cents per annum. Therefore, omitting all reference to the enormous increase in the numbers of these noxious animals, when nature's means of holding them in check has been removed, the lowest possible estimate of the value of each hawk and owl to the farmer would be $30 for a year and a half. Hence, in addition to the $90,000 actually expended by the State in destroying 128,571 of its benefactors, it has incurred a loss to its agricultural interests of at least $3,947,130 in a year and a half, which is at the rate of $2,631,420 per annum, or, in other words, the State has thrown away $2,105 for every dollar it has saved. And even this does not represent fairly the full loss, for the slaughter of so large a number of predaceous birds and mammals is almost certain to be followed by a corresponding increase in the number of mice and insects formerly held in check by them, and it will take years to restore the balance blindly destroyed through ignorance of the economic relations of our common birds and mammals.

Among birds, the two which are receiving most attention in the United States at present, are the rice bird, or bobolink, and the house sparrow. Of the former we have little to say, he is here a summer visitor, and during his stay makes our pasture fields ring with his merry gurgling song. Early in fall, young and old gather together in flocks and pass away to the south, and it is there he makes his presence known in a manner most disastrous to the rice growers. Hundreds of men and boys, armed with shot guns, are employed to guard the fields, but as the vast flocks of birds arrive from the north, they find themselves quite unable to either scare them off, or sensibly reduce their numbers. A recent calculation has made out the loss of the planters from this cause to be about two million dollars annually. As regards the economic status of the house sparrow, the case is somewhat different.

He is comparatively a recent addition to American birds, and for the first few years of his residence was here in limited numbers and attracted little notice. It was in 1850

that eight pairs were landed in Brooklyn, housed over the winter, and turned loose in the spring. In 1852 and again in 1858, other shipments were received at adjacent points in New York, all of which were turned loose and appeared to do well. But it was not till about 1870, that the species seemed to be fairly established, and generally distributed throughout the cities in the Eastern States, soon after which it commenced its march westward, arriving in Hamilton in 1874. Here it was welcomed as an old friend by many of the citizens who had been familiar with its appearance in other lands, and a commodious house was erected in a prominent position, at the expense of the city, for the use of the birds. In this they remained till it was filled to overflowing, and the surplus finding suitable accommodation throughout the city, made it apparent that the birds were quite capable to shift for themselves, and the house was taken down.

From that time till the present, the rapid increase and distribution of the species exceeds anything that has heretofore been known in the history of birds. Along the Atlantic coast it extends from Southern Georgia to the Bay of Chaleur, while inland it has got as far west as Central Kansas and Nebraska. A colony is also established at New Orleans and another at Salt Lake City. On the Pacific coast, the only point where they have gained a footing. is at San Francisco, but small settlements have been observed at many intermediate points, which will, no doubt, in time join together and make the chain complete across the continent.

Among the explanations given of the diffusion of the species over so large a territory in so short a time, may be mentioned its extraordinary power of reproduction. Dr. Merriam tells us " that, in the latitude of New York they raise 5 to 6 broods in a season, with 4 and 6 birds in a brood, making, say 26 in all at the end of the first year. If we assume that all live together, the sexes being equally divided, they will thus at the end of ten years have reached the extraordinary number, 275,716,983,698." The house sparrow thrives best in the proximity to the dwellings of man, finding there both food, shelter and exemption from the attacks of birds of prey, which do not often visit cities. It is also hardy in constitution, and capable of enduring the extremes of temperature, as seen in its being found from New Orleans to Lake Superior. On reaching a new section of country, they first fill up the towns and villages, after which the surplus moves off in different directions, and so keep on appearing in districts where they have not before been observed. Much has been written about the migration of birds, and the wonderful instinct which enables them to travel with such certainty between far distant places, but the sparrows, though not migratory in the ordinary sense, go ahead of all other birds in this respect, by getting into empty box cars, travelling hundreds of miles, and being let loose free of charge. In this way the first individuals reached New Brunswick in 1883. in empty box cars from the west, and in like manner several have been carried to the north of Lake Superior, on the line of the Canada Pacific railroad. Having thus glanced but slightly at the extraordinary rapidity with which the sparrow has increased in numbers, and its wonderfnl adaptability to climatic variations, it becomes highly important to ascertain as far as possible, whether it is a benefit to us or the reverse, and to what extent. As the birds were first introduced into the United States, so the American government has been first in the field in taking notes on these important points, and so far the evidence is almost against the sparrow. Dr. Coues, one of the leading American ornithologists, says: " Imported *during a craze* which even affected some ornithologists, making people fancy that a granivorous *cenisostral* bird would rid us of insect pests, this sturdy and invincible little bird has overrun the whole country, and proved a nuisance without a redeeming quality."

Among other charges brought against the sparrow, it is accused of driving away our native birds. That such is the case, no one can doubt, who has given any attention to the subject. The cat bird, oriole, house wren, window swallow, cliff swallow, blue bird, chipping sparrow, song sparrow, yellow warbler, are all subject to continued persecution, and are liable at any time to have their nests torn out, and the young or eggs destroyed. Under these circumstances it is not to be wondered at that many of the native birds have left their former haunts, and in a few years we may expect to find the sparrow in undisputed possession of our gardens and shrubberies. We are thus deprived not only of the cheerful song and sprightly society of our native birds, but also the valuable service they

render in the destruction of our numerous insect pests. Among the gardens and orchards of Canada, the birds have not yet appeared in such numbers as in some of the older settlements, and the amount of mischief they are capable of doing is not fully understood. But if anything can be done to drive them off in some other direction, now is the time to try it, before they get so numerous as to be uncontrollable, as they are in many of the States where they first settled. From the Department of Agriculture, at Washington, have been issued circulars asking for information regarding the habits of the birds, and from every State in which they have settled, the circulars are being returned filled with details of their ravages and the loss thereby entailed on gardeners, fruit growers, and farmers. Indeed, it is safe to say, that it now exerts a more marked effect upon the agricultural interest of this country than any other species of bird, and its unprecedented increase and spread taken in connection with the extent of its ravages in certain districts, may well be regarded with grave apprehension. Not only are the fruit buds of the grape vine, peach, pear, plum, cherry, apple, currant, etc., destroyed, but lettuce, beets, peas, radishes, cabbages, are all liable to be attacked as soon as they appear above the surface, and in some places the seed has been dug up before it germinated, to prevent which the beds have had to be covered with netting.

Abundant evidence is also furnished by farmers in different parts of the Union, regarding the damage to their crops by sparrows, from which the following is selected. Mr. Platt of New Haven, Conn., says: "I cradled a small piece of oats, and the sparrows gathered on it in such numbers that I killed 54 with one barrel and 25 with the other, and in our seed garden we had to keep a boy going around all the time to prevent waste of cabbage and other seeds." Mr. I. H. Gurney, the well known British ornithologist, says: "I think they do enough harm to warrant everbody in killing them, say one-fifth good to four-fifths harm is about what they do, take the country all over, though in certain places at certain times they do nothing but harm. I have striven to say all I could in their favor, being naturally a lover of birds." Miss Eleanor Ormerod, consulting entomologist of the Royal Agricultual Society of England, in her ninth report on injurious insects and common farm pests, for 1885, states, that the sparrows drive off swallows and martins, thus permitting a great increase in the flies and insects destructive in the garden and orchard. Miss Ormerod cites a case in which the destruction of the sparrows, and consequent reappearance of swallows and martins, resulted in the abolishment of the insect pests. Professor Lintner, entomologist for the State of New York, writes in the same strain in regard to the Tussock Moth, the caterpillar of which is very destructive to the foliage of fruit and shade trees. These insects, it is stated, have increased rapidly during the last ten years, owing chiefly to such birds as the robbin, the Baltimore oriole, and the two species cuckoo, which formerly fed on them, having been driven away by the house sparrow. From Louisiana comes a report from one of the rice planters, that the sparrows have now attacked the rice plantation, and threaten to rival the bobolink in the extent of their ravages.

Indeed, so widespread and so general are such complaints, that the house sparrow at the present time promises to be the most baneful pest the American farmer has ever had to contend with. Keeping all these facts in view, the American people do not intend to let the subject rest. They do not think it expedient at the present time to offer bounties for the destruction of the birds, but think it perfectly feasible to accomplish a great reduction in their numbers by the united action of the people, aided by intelligent legistation, without drawing upon the public purse. Among the recommendations are the immediate repeal of all existing laws which afford protection to the house sparrow; the enactment of laws legalizing the killing of the house sparrow at all seasons of the year, and the destruction of their nests, eggs, and young; the enactment of laws, protecting the great northern shrike, the sparrow hawk, and the screech owl, which feed largely on the sparrows. Those who have the sparrows nesting about their premises are also requested to aid in the riddance of the pest, by the systematic destruction of their nests, eggs, and young, a long light pole with an iron hook at the point being found most serviceable for the purpose. A most effectual mode of driving the birds from their roosting places under verandahs, etc., is the occasional use of the hose, a few successive applications being found sufficient for the purpose.

In Canada the sparrow question has not received the attention in deserves. This is probably owing to the fact that the birds have not yet appeared in such numbers as to call for immediate steps being taken to check their increase, but here as elsewhere they are every year, becoming more numerous and there is no reason to doubt that in a very short time our gardens and fields will suffer, just as they have done in sections where the birds have been longer settled. In a report on forestry, recently issued by the government of Ontario, there is a chapter devoted to the preservation of birds. The so-called shooting matches in which young men tramp over a given district and try who will kill the greatest number of birds and squirrels are very properly denounced. The means being taken in the United States to reduce the number of sparrows is also being referred to, but no similar action is recommended for Ontario, neither is it suggested that such may become necessary. This, I think, is a matter of regret, as Ontario may justly feel proud of her fruit, and it is a matter greatly to be deplored, if so severe a scourge is being fostered among us, without anything being done to check its progress. Dr. Brodie, of Toronto, who has for several years past been taking notes on the food of the sparrows, has submitted the result of his observations to the Canadian Institute, an abstract from which appeared in a recent issue of the Toronto *Globe*. Dr. Brodie is an ardent lover of birds, and approaches the subject with an evident desire to spare the sparrow, or at all events to say the most that can be said in their favor.

The observations have been made with a great deal of care, and are, no doubt, perfectly reliable. Several ladies and gentlemen of Toronto have assisted in their work, and from all of them came repeated notice of the birds having been observed destroying the buds of fruit and shade trees throughout the city. But they also get the credit of taking some insects; thus from March 1st till October 31st, 1885, the stomachs of 237 birds had been examined, and 104 or about 43 per cent. of them contained insects of several orders. Special mention is also made of their being observed killing grasshoppers. This seems to be an acquired taste, which, it is to be hoped, may improve on cultivation. I have seen a sparrow capture and devour a grasshopper now and then, but it seemed to be but an individual taste, for where several sparrows and several grasshoppers were near each other, the engagement did not become general. Dr. Brodie deserves credit for the time and attention he has devoted to the subject, which many who are more directly interested in it have failed to do. Its importance can hardly be overestimated, and now that attention has been directed to it, let every gardener, farmer, and fruit grower in Ontario keep a close watch on the movements of the birds, and satisfy himself whether or not they are injurious, for if they are so now, the injury will assume gigantic proportions as the birds increase in numbers, and it may then be too late to cure or prevent it.

Professor SAUNDERS.—I think the paper is a very valuable one, and that its effect should be the taking of some steps in the way of an expression of opinion on the part of this Association as to some action being taken at once. The sparrows are multiplying very rapidly, and where they have not already done so will doubtless soon become a very serious source of injury. I have examined the crops of a great many sparrows and I have come to the conclusion that there is only one period at which they destroy any material quantity of insects—the period during which they are feeding their young; and even then, they are just as liable to destroy those insects which are beneficial as the injurious ones. But even when they are feeding their young, if there is any soft food, such as cherries, obtainable, they much prefer it to the trouble of hunting up insects, and in the crops of a number of young birds which I have had examined I have found, in the cherry season, the stomachs filled with a goodly proportion of fragments of cherries and cherry juice. I have also known them to eat the buds perfectly clean off some of my pear trees. They will devour the buds of the currant very freely also, and if they can compass all this mischief when their numbers are comparatively few, what may we expect when they are increased to the extent which under present circumstances seems inevitable.

The SECRETARY.—Are they protected by the Legislature of our Province?

Prof. SAUNDERS.—I think they are.

Mr. FLETCHER.—In reference to this point, I may say that I recently received a letter from England by which I learn that practical agriculturists are making an effort to have the sparrow removed from the list of protected birds there, as they are giving a great deal of trouble. The letter says, "An effort is being made in England to have them removed from the list of protected birds by practical agriculturists. At present there are heavy fines to those who kill the wretched bits of feathered individuals, and I certainly think the enormous increase in the last few years may be attributed to the natural enemies of the birds' nest, the boys, not pulling down their nests." I think there is a great deal too much sentiment mixed up with this question of injurious birds even now.

Mr. BRODIE.—I have had about the same experience as Professor Saunders in regard to cherries and pear buds. I have noticed that my Flemish Beauties were cleared off by the sparrows.

The SECRETARY.—I observed last spring when the cherry and plum were in bloom the sparrows were congregated in the trees and eating up the little buds of the fruit that was forming. In regard to their destruction, I saw it stated the other day that an excellent method was to scatter a large quantity of crumbs of bread saturated with alcohol around, and that after they have eaten them they will soon topple over and can be easily swept up in large numbers.

Mr. CASTON.—In our part of the country the sparrows are far too cute to eat buds; they just go into the barn and help themselves to grain.

The PRESIDENT.—I introduced this paper for the purpose of getting a resolution from this meeting on the subject of the sparrow. I would like, if the members see fit, to have a resolution passed for the purpose of presentation to the Local Government of Ontario at Toronto, so that we may secure legislation. I think we should have legislation concerning the Dominion, and I think we shall before very long, for people are beginning to see into the tricks of this little bird.

Moved by W. Saunders, seconded by A. M. Smith;

Resolved, that this Association desires, through its officers, to approach the Legislature of the Province of Ontario, and request that immediate steps be taken to so modify the law protecting birds as to permit of the destruction of the English sparrow, including its nests, eggs and young; and further, for the protection of the great northern shrike, the sparrow hawk and the screech owl, which feed largely on the sparrow.

JUDGING OF FRUIT AT FAIRS.

The Judging of Fruit at Fairs being the next subject on the programme for discussion, was introduced as follows:

The PRESIDENT.—The subject before the meeting is the judging of fruit at fairs, and was suggested by me for the purpose of getting the opinions of as many as possible who had large experience in this matter. It is a matter in regard to which I think it is time we had come to some definite conclusion; fruit growing has now reached a point, and the history of our exhibitions has reached a stage, when we ought to proceed with our judging in such a method as will best tend to educate growers up to a higher standard of perfection in growing the different varieties of fruit. It seems to me that in judging, whether plates or collections, at an exhibition, one of the first points is proper nomenclature; to see that all the varieties are correctly named, and that the fruit competing are what they claim to be. That is the first point I myself look to when comparing one collection with another. I then proceed to look over the different varieties by themselves, as to form and size, looking at the variety on exhibition, and keeping in my mind's eye what perfection in the way of form and size in that particular variety is, and comparing the ideal with the specimen before me. Then, the next point is coloring. If it is a variety to which color is common, I pick out the most perfectly colored samples. I think coloring is a very important point in those varieties of which color is a feature. Then I look at the flavor, and in this respect a difference is frequently found in different specimens of

the same variety; and in that connection there arises a point which, in an exhibition of that kind, ought probably to be taken into consideration—the circumstances under which the fruit was grown, locality, etc.; where there is another of the same grown under very favorable circumstances. At some exhibitions it is difficult to do that; the information is not on the plate before you. At some of the larger ones, however, they give that information upon the entry ticket, and you can judge pretty much by that as to what the soil, climate, and possibly the state of cultivation in that particular section may be. Then I look at the hardiness of the variety—whether it is a variety that can only be grown within a more narrow limit, or whether it is one that can be more widely grown, possibly in the whole Province, and the points of excellence will be counted on that variety in proportion to the extent of country in which it can be grown, and the circumstances under which it was grown. Then, productiveness should be taken into account, I think, in judging each of these varieties. Then the shipping quality comes into consideration; when we want to get at the intrinsic value of each variety of any particular fruit, we want to know its shipping quality, because we have now arrived at a time in this Province, as in all other fruit-growing sections, when we grow fruit for shipping purposes. Then the keeping quality comes in with the shipping quality; that, of course, is an important point—the length of time it will keep and hold its best quality. Then, finally, I consider its general commercial value, taking into consideration the different markets and the distance that fruit can be shipped to market where there is a demand for it. The general points of excellence in that fruit combined will rule the point of commercial value. Now, in judging collections, we scale the collections; that is, we take each plate or each variety in the collection and adopt a scale of one to twelve, or one to five; five would be perfection in the best possible variety. Then there may be a variety that is the best possible in some particular section, but it has not got enough points to qualify it for the number of five points; its highest point compared on that scale would only be three or four. I have often thought that possibly it would be better to adopt a higher scale than five, because we find there is a good deal of difficulty in pointing the different varieties, so many points have to be taken into consideration so as to arrive at a perfect variety containing just the number of points. Now, we have arrived at a time in this country when we must look at these points scientifically, and in that way assist in educating growers up to a higher scale of excellence. If we do not improve upon the system generally in vogue and adopt regular rules at these exhibitions the good that is intended to be done to fruit growers by bringing them into competition with each other at such exhibitions, is considerably diminished, if not altogether prevented; but if a proper system is adopted in each, especially at our leading exhibitions, the good will be something considerable, and the educational objects of such competitions will be attained.

Mr. CASTON.—This is a very important matter; we have been listening to probably the best authority on apples in Ontario. I have had a good deal to do with fairs myself, and have experienced considerable disappointment on account of the wrong naming of fruit, and on account of judges not knowing their business.

Mr. MURRAY PETTIT.—I am of opinion that the one judge system would be an improvement, for this reason, that where one judge is appointed he would be on the particular variety of fruit of which he makes a specialty, and with which he is thoroughly acquainted, and knowing that all the responsibility rested on him alone, and that he could not shelter himself behind the others, he would use his best endeavors to give a correct judgment. When two or three judges are appointed on different varieties of fruit, as a rule the judging is done by one in each particular variety of fruit, who makes a specialty of that variety; in that way it is principally left to one individual. But at the same time the responsibility is not all upon that individual. Where a man makes a specialty of some particular line for several years his judgment certainly ought to carry weight over that of some other man who, on account of being a correct judge in some other class of fruit, is putting his judgment in opposition to his.

Mr. BRODIE.—At our Montreal exhibit we generally have a committee to precede the judges and name the fruit that are misnamed, and I may say that if we did not do that it would be a good thing to have the rules and regulations read out to the judges before they go around judging, for very often they do not take the trouble to read up the rules.

The PRESIDENT.—I certainly believe the point raised by Mr. Pettit is worthy of consideration. I have acted alone as judge in a number of instances in the past few years, and I must say that in judging a general collection of fruit or any special line I much prefer to be alone nine times out of ten. I prefer that the responsibility should be all my own, and if I know my subject I do not shirk that responsibility, but would be prepared, if called upon, to give a reason if there are eight or ten collections, why I placed the first prize on that collection and only second or third on the other; I am ready to show where the difference lies. In apples, you know, it is necessary to have a large amount of the fruit, winter varieties, if you want to get a high commercial value. On points of excellence, too, you are going to score more by putting in winter varieties than by putting in summer or fall varieties, but, on the other hand, the points will go against you if you go entirely into winter varieties; because I cannot give the prize to that collection in that way, because, if I do, people will say, "Here is the first prize, I will plant an orchard of that." Now, I cannot advise them to do this; the collection to be perfect to my mind must contain the variety covering the longest possible season, and the variety covering the points of a cooking and dessert apple, combining them. And there, by-the-bye, is a very excellent point in favor of our apples as compared with the British apples; theirs are either dessert or cooking; ours combine to a very great extent both cooking and dessert excellencies. This is a very great advantage.

Professor SAUNDERS.—I think there is something faulty in the wording of our agricultural prize list which makes judges doubtful. In acting occasionally as a judge of fruit I have found difficulties in this way: Some will award the prize to a plate of apples which are perhaps under medium size on account of their color, while other specimens almost equal in color, and considerably larger, will be overlooked by such judges. Others again, will fix upon the largest samples, and the prize lists are worded in such an indefinite way that they do not know what to do. There is not enough definiteness in the prize lists to guide either the judges or the exhibitors.

Mr. HAMILTON.—In Montreal the difficulty has been to what specimens to give the prize. Two or three years ago the judges would have given the prize to a plate of very large apples, while I thought it better to give it to those of medium size, well colored, and showing more of the features of their variety than the larger ones had. The difficulty was that the wording of the schedule was, "For the best dozen or twenty varieties," and there was nothing to guide us as to whether we should give the prize to the largest and finest specimens, or to those which approached most closely in all particulars to what those varieties ought to be. We have always been particular in seeing that they are properly named, and throw them out if they are not.

The PRESIDENT.—I noticed some years ago that the Agriculture and Arts Association had a rule against ringing grapes; we frequently used to put that rule in force. Now, last year I was at an exhibition where there were quite a number of grapes that were thoroughly ringed. When you come to test them on quality, the flavor is evident at once: they have not the natural flavor at all. I do not know whether the Association have discarded that rule or not, but I think it is a good one, because, although it may be all very well for an individual who wants to bring in a few grapes a little earlier for private use, it is not a fair way to grow them for exhibition, and in judging grapes it should be borne in mind that the object is to encourage the general cultivation for profit. Now, no one can tell us that it is going to benefit the country or assist the grapegrowers of this country to instruct them in methods of ringing grapes for the purpose of growing for the market; it never would pay.

Mr. BUCKE.—I was a judge of grapes last year at the exhibition, and there were some gentlemen from Hamilton who exhibited grapes; I said they were ringed, and they admitted it, but they said it was a general thing in Hamilton, and they thought it was an advantage; and as the class was left out of the prize list, I believe these grapes took the prize.

Mr. A. H. PETTIT.—How would it do to furnish printed slips or cards to the judges for them to fill out, giving the scale of points, color, size, quality, etc., and have the judges fill out those forms and have them on the plates, to show to the public in what way they had judged the variety.

The PRESIDENT.—It is a good idea if you can get the societies to do it, but it is difficult to get them to approach it.

Mr. PETTIT.—In regard to ringing grapes, I may say for the benefit of those growing the Champion for home use in the colder sections, that it does improve them; it is the only one I know that it does improve; it is a much sweeter and better grape by being ringed.

Mr. CASTON.—I think that in offering prizes for certain varieties they should be offered for a bushel or half-bushel, or perhaps even a barrel. When it is for half a dozen, a man will scour the neighborhood to get that half-dozen together, which is no evidence of what he has produced. I think it would be far better to have it a bushel or half a barrel, or something like that, in the same way they exhibit potatoes. In regard to collections, I think in most cases at county fairs it is quite an advantage. If there is a prize for a collection of fall apples, one for a collection of winter apples, and another for early apples, and then another one for a collection of fruit, and if each is governed by the rules laid down I think they would have no difficulty in coming to a conclusion. Of course there is another point, about the naming of specimens; people innocently put wrong names on their samples, and they are thrown out altogether. I think Mr. Brodie's suggestion is a good one in this connection—that a committee should precede the judges for the purpose of attending to this; a committee of men who thoroughly understand their business.

Professor SAUNDERS.—I think there is a practical difficulty in the way of Mr. Caston's first suggestion as to having a barrel or half-barrel of apples. The judges would have to go over them and take points on each apple, and it would take altogether too long, and judges are worked too hard as it is; it often takes them two days to go through even under the present arrangement. There is no doubt the idea has some recommendations, but I am afraid it is not practicable.

The PRESIDENT.—Another very important point, which should be insisted upon, is that the specimens should be perfect ones. Now, an apple is not perfect unless the stem is there, and a pear or plum must have the stem there. I have known parties to exhibit the same plum as being two varieties by simply removing the stem; they would show one plate without the stem as a different variety. I saw it this last fall—I saw the Urbaniste exhibited as Lawrence, and it took the first prize. I therefore look upon it as a very particular point to have the fruit complete and perfect. I have seen the same kind of thing done with grapes; that is where there are two shoulders, to remove one of them. In judging bunches it is important to see that the whole bunch is there as grown. I know there are some varieties it is difficult to do that with, but I have seen so much of this kind of thing that I think it is highly important that the associations should insist upon every point connected with the fruit being present.

Mr. SMITH.—Reference has been made to parties who scour the country for fruit to exhibit. I know a man who has taken several prizes during the last season, some in Toronto, I think, and in London he took the first prize for the best collection of forty or fifty varieties, and to my own knowledge he has only one apple tree on his place.

BEST GOOSEBERRIES FOR THE COUNTY OF CARLETON.

The meeting then proceeded to the consideration of the above subject, the discussion of which was opened as follows:

Mr. GREENFIELD (Ottawa).—I have found the Houghton, a gooseberry introduced by this Association, a very good one; it is an excellent bearer, never mildews, and the severest winter never make any difference to it. Like all the rest of fruits, however, it has a fault, but if you keep it well trimmed and give it rich soil you will find it repays you for the trouble. It is preferred to the Downing here on account of its color. Then the Association afterwards introduced the Downing, which I found a great deal larger

and better berry. It is a very strong grower and heavy bearer, and I have never found that the winter is too cold, neither for the bush nor the fruit, and yet, like the rest, it has a fault too. But if you can plant it so as to shelter it from the mid-day sun it will do a great deal better, for if the rays of the mid-day sun get at it you will often find that it parboils the berries, so to speak, and they fall off. If you plant it on the north side of a tree, however, you will find it one of the best berries we have in this locality. One thing which makes it very valuable is that it will hang on the tree a long time after it is ripe without injury. I have taken as many as three gallons from one bush which was seven years old, but the average run of the bushes is from a gallon to a gallon and a half after they get about four years old; but you must keep them clean and well trimmed. Smith's Improved came to us after the Downing, but I find the bush is rather tender—not as hardy as the Downing. The berry is better and a little larger, but it will not stand shipping; I don't find it anything like as valuable as the Downing, and it is more tender. I have tried many others, but find none of them hardy enough to stand this climate, but the three I have mentioned are well worth planting by anyone who wants gooseberries.

Mr. BRODIE.—Have you tried the Whitesmith?

Mr. GREENFIELD.—Not yet—not to try it; but I have heard a good deal about it. I have had several English gooseberries, but they all mildewed except one, and this season it had some very fine berries, but not many of them. I had it planted on the north side of a tree so it would be sheltered from the sun, and if you want to rear good gooseberries here you must protect them from the mid-day sun which, if it does not parboil them as I have already described, takes away their flavor; they haven't the same flavor as when kept in the shade.

Mr. WHYTE (Ottawa).—I have had some experience with gooseberries, and although I never saw such beauties as in Mr. Greenfield's garden last summer, I cannot agree with what he says about shade, and I have tried it in every way too. Three years ago I planted a number of gooseberries and one end of the row ran down under an apple tree, and there was no crop; there is no crop unless they are in the sun. I have noticed to a small extent that the sun parboils them when exposed to its direct rays, but a properly trained bush should be in such a position that it does not affect many. It seems to me that Smith's Improved is superior to all others for quality. There is nothing I like so well as gooseberries, and Smith's Improved is beyond comparison better than the others. There is another young berry I have tried, which has not been disseminated all over Canada; it is grown by Mr. Conn of Kemptville. It grew last summer about an inch and three-quarters in length, and it is of very fair quality. I would not say it is as good as Smith's Improved, but it is very good, and perfectly hardy; I think it will be the coming gooseberry. I had a very nice crop of Whitesmiths two years ago, but since then it has been going down. As long as I can grow Smith's Improved I do not think it worth while bothering much with the others.

Mr. BRODIE (Montreal).—My soil is not very well suited to gooseberries to grow them to perfection, but the Whitesmith with us is the kind most grown for market. There is a gentleman down near Hochelaga who has grown something like two thousand gallons off a small piece of ground——

A MEMBER.—In how long?

Mr. BRODIE.—He has been for years at that business. He has just about four acres of ground, and he has got plum trees and gooseberries. I have had a good deal of trouble by the sun scalding them in the manner described by Mr. Greenfield.

Mr. BUCKE (Ottawa).—I believe I am responsible for the introduction of the King Conn, as we call it. Mr. Conn, of Kemptville, got it somewhere, but does not know exactly where. I do not know what its origin is, but it is certainly by all odds the finest gooseberry grown in Canada; there is no comparison at all between it and any other. It is perfectly free from mildew, and the bush is a fine grower in every way. I have had the Houghton, Smith's Improved and the Downing, but none of them can compare with the Conn. Mr. Conn has had an offer of $150 from a grower up west for the sale of plants.

Mr. MATHEWSON.—I have been growing gooseberries thirty years. I did at one time attempt to grow some of the English varieties; the Whitesmith did fairly well the first year, but after that it failed me; all the other English varieties introduced were failures. I attribute that to some extent to the lightness and dryness of the soil and climate. I think myself, that gooseberries require a great deal of moisture applied at the roots.

Mr. GIBB (Abbotsford, P.Q.).—If I am not mistaken, in that garden referred to by Mr. Brodie, these berries were grown for about twenty-six years. One year they did mildew, but the next year they did not, and have not since. Further down the river, on clay, several others have been growing gooseberries, that is, the Whitesmith and Crown Bob, with good success.

Mr. BRODIE.—I may say that just behind the mountain a few miles they cannot grow these varieties, but along the river front seems to be a favorable locality.

Mr. A. M. SMITH.—I would suggest to the members living in this locality the advisability of keeping an eye on the Experimental Farm. I think Professor Saunders has a collection of seedlings which will prove valuable in this locality. I fruited some at St. Catharines which I considered superior to the Downing, and there will be a good chance for you to examine them and make a selection.

The PRESIDENT.—Those who were present at our last meeting in the city of Stratford will remember that the Crown Bob and other English varieties are grown to perfection there; they don't seem to have any trouble with mildew at all there, but further west, where I reside, we cannot grow these English gooseberries. I have tested most of them, but have invariably lost them through mildew; the bushes would grow all right, but I could never get any fruit worth anything off them.

After the passage of a resolution thanking the municipal authorities of Ottawa for the use of the Council chamber, the President declared the meeting adjourned *sine die*.

THE SUMMER MEETING.

The Summer Meeting was held in the Shire Hall, at Picton, on Wednesday, July 11, beginning at ten o'clock.

President Allan opened the meeting with words of greeting to those who had attended. The subjects on the programme were all so interesting that he scarcely knew what topic to take up first. Several questions would have to be laid over till the arrival of other gentlemen. Meantime, he would call upon the Secretary to read a paper on "The Farmer's Fruit Garden."

THE FARMER'S FRUIT GARDEN.

The following paper was contributed by the Secretary:

Every farmer does not want to engage in fruit culture for profit. Tastes differ. Some prefer stock breeding; some, grain growing; some, dairying; while still another class are enamored with fruit growing, and prefer it to any other occupation. It is wisely so arranged, else, if all chose to grow one thing, all would be in poverty.

But every farmer does need to have a well-stocked fruit garden for home use, and this is what I want to impress upon all present. Evidences do not appear to favor my statement. It is the exception to meet with a well-stocked garden in country places, except for market purposes. Its importance is not appreciated. The farmer's table is often more scant in its supply of fruit in variety than is the table of the citizen who depends upon the market and must pay cash for it. Now, I maintain that this is a great mistake.

I am aware that the idea is gaining ground that in this age of specialties it does not pay to attempt anything out of one's line; that the farmer should devote his whole time and thought to grain and cattle, and the fruit grower to his fruit; that the farmer would make a mistake in growing strawberries, because the time and labor spent on them would, if devoted to his potato patch, produce more than would purchase all the strawberries, and *vice versa*. Now, I believe this principle is a sensible one, and I advocate it heartily, but we are not ripe for it yet. The fact is the farmer will not buy fruit for his table, to any extent. He can live without it, and unless he grows it on his own farm he goes without it and his family must do the same. It reminds me of a story I read of a farmer who was at a hotel for dinner. There was some excellent cheese upon the table, and he helped himself several times, evidently enjoying it very much. A gentleman observing him said, "You do not get good cheese down your way." "Yes," he replied, "they keep it at the grocer's, but as we do not make cheese, we do not have it on the table one week out of fifty-two." And yet this man lived in a $5,000 house, and had plenty of means. So, then, the surest way to ensure the abundant supply of the tables of our farmers with the various fruits of the season is to encourage them in its cultivation.

If merely as a *luxury*, it would be worth all the trouble and expense it costs to grow the various kinds of fruit that are most desirable for home use. Not to speak of apples, raw or roasted, in sauce, or in pies or in dumplings, how delicious are cherry, blackberry and gooseberry pies, raspberry jams or plum preserves! And what is more palatable for dessert than a well-ripened, luscious Bartlett or Duchess pear? And why should not the most delicious pears be found upon the farmer's table from August to April of every year, when varieties may be planted whose fruit will ripen for use in each of those months as in each intervening one.

But I urge the claims of the fruit garden for *health's sake* also. It is well known that that most dread disease among sailors, the hateful scurvy, is induced by feeding upon salt meat for a length of time without the counteracting influences of fruit or vegetables. Dr. Allinson, of London, Eng., says that fruit carries away injurious mineral matters which tend to accumulate in the system, and that a mixture of fruit and grain is the best possible diet.

A writer in the Nebraska *Horticulturist* speaks in the following suitable terms concerning the use of currants for health :

"I shall not lay stress on the old, well-known uses to which this fruit is put, but I do think its value is but half appreciated. People rush around in July in search of health ; let me recommend the currant cure. If any one is languid, depressed in spirits, inclined to headaches and generally 'out of sorts,' let him finish his breakfast daily for a month with a dish of freshly-picked currants. He will soon almost doubt his own identity, and may even think that he is becoming a good man. He will be more gallant to his wife, kinder to his children, friendlier to his neighbors, and more open-handed to every good cause."

Miss J. Power, in the English *Horticultural Times*, is well supported by the best authorities in saying that grape juice is the finest medicine for correcting a feverish, bilious state ever known. It has the hypophosphites which doctors prescribe for wastes of tissue, and taken freely will arrest even critical stages of disease. People, she adds, fed on pure food, with abundance of fruit, need never dread cancer, Bright's disease, gout, neuralgia, dropsy, or a dozen other of the worst scourges of our race.

I think I am making a strong point in favor of the farmer's fruit garden in thus emphasizing what is an acknowledged principle among medical men, that the acids of fruits are of the utmost importance, for the medicinal virtues, to the human system. Dr. Allinson even admitted that a diet of fruit and vegetables would go far toward dispensing with the services of the physician. If, then, the fruit garden may be the means of preventing much of the sickness in our homes, how soon will it pay financially even in the saving of doctors' bills ?

The experience of a great many stockbreeders goes to prove that it pays to grow apples for stocks as well as to grow roots. Prof. L. B. Arnold writes the following to the New York *Tribune :*

The feeding value of apples is not large ; they rank with mangels, turnips, cabbage, and the like. Their food properties are mostly carbo-hydrates, or heat producing, their protein being only about one-half of one per cent., and their nutritive ratio about one to thirty, and hence are most effective when fed in connection with more nitrogenous food, like clover, but may be fed sparingly with grass. They have a higher value than the weight of their food constituents indicates, on account of condimental qualities, and from having a larger per cent. of those constituents in a condition to be at once absorbed and appropriated without waiting for any special action of the stomach. Using hay as the unit of measure, apples compare with it and other common feeding stuffs as follows, per 100 pounds of each :—

Hay	$0 50	Cabbage	17
Cornmeal	1 12	Apples, ripe	16
Oatmeal, bran and middlings	1 00	Turnips	16
Potatoes	29	Rutabagas	15
Sugar beets	19	Mangels	14
Parsnips and carrots	18	Pears	13

Good ripe apples have a feeding value of not less than eight cents per bushel of 50 pounds, and are as good for other stock as for milch cows. For any one who has stock to consume them, it is as much of a loss to waste good apples as to waste good roots. When fed with reason and appropriate food they are health-inspiring as well as nutritious, and are only injurious when fed immoderately. An experiment in feeding three cows with moderately sour apples, ripe and mellow, for several weeks, at the rate of 12 to 20 pounds to each cow daily, gave me a finer flavored butter than I ever saw from grain or grass. I have known others to feed them in larger quantity and for a longer time with satisfactory result, and their butter to be not only fine flavored, but to have remarkable keeping quality, and the stock to remain perfectly healthy. I have also proved them to make excellent milk for cheese. The managers of cheese factories have noticed an improvement and increase of milk when their cows have been fed moderately with apples.

Prof. L. B. Arnold, whose decease at Rochester was announced 9th March, 1888, was one of the best American authorities on dairying, and his work on American Dairying, published in the year 1876, is a standing proof of the assertion.

Do I need to emphasize the importance of the farmer's garden any farther. Need I refer to the proceeds in dollars and cents ? Will any one dispute the statement that, aside from considerations thus far presented, the highly cultivated acre of garden pays better, financially, than any other acre of ground upon the place, even if no part of the crop ever goes to the market ?

My next purpose is to show how to make such a garden yield the best possible return. I will speak first of the small fruit garden, and secondly of the large fruit garden or orchard.

For an ordinary family, from one-third to one-half an acre of ground will be sufficient. Let it be the very choicest on the farm, and, if possible, near the house at the side or rear. Of course it must be safe from cows, pigs, sheep, fowl, etc, but if in the situation described it will be a portion of the house yard, and so need no separate fence, but only be screened from the lawn by a hedge of arbor vitæ, privet or ornamental shrubs and roses. No pains must be spared to have the ground in the best possible condition, else of course there will be a waste of time and money. I mean it must be well drained and well manured. I do not mean a thin top dressing of manure, but heavily coated with good manure, at the rate of say thirty or forty loads to the acre, unless the soil is already better than that of most farms I know of.

In shape it should be longer than broad, admitting of rows at least two hundred feet in length, for convenience in cultivation with the horse. The time is gone by for doing with the spade and hoe what can be so much more quickly done with a horse, little plough, and cultivator.

Now for the kinds of fruit to plant and the number of each for the home garden. We want a succession. We want our tables furnished with fresh small fruit all summer. Then we will begin with strawberries, which in this district begin ripening in June. Planting them one foot apart in the rows, 200 plants would be required for each row, and three or four rows three feet apart would not furnish too large a quantity of this, the first and one of the most luscious fruits of the season. For varieties we would suggest Crescent, Wilson, Sharpless and Manchester, in about equal quantities. For best results constant cultivation should be given the strawberry right through the season, and a mulching of straw or coarse manure should be applied before the time of freezing nights and thawing days of early spring. All runners should be kept cut off after the ground is once sufficiently covered with plants.

Raspberries follow closely upon the heels of the strawberry, and are almost equally delicious in their three colours of black, red and yellow. To our taste black caps are the most desirable for canning and for pies, and the red for preserves and for jam, while some varieties of the yellow are beyond comparison for eating fresh. They may be planted about three feet apart, in rows six feet apart. A half row of each variety suggested would be a sufficient quantity. In black caps I would suggest Doolittle or Souhegan for early, and Mammoth Cluster and Gregg for late. These need to be on soil that does not dry out, crack, or bake, else the fruit will dry up in the hot July sun. A deep, rich sandy loam is best, and this kept well cultivated and stirred up, even during fruiting season, unless the weather is wet. The pruning shears should be freely used to keep the canes within bounds, unless it is necessary to layer the tips for propagation. The old canes may be removed and burned either in the autumn or in early spring, and only four or five new canes be permitted to grow in each stool. In the planting of these and of the other plants, a stout garden line is of course indispensable. In red raspberries I would recommend Highland Hardy and Marlboro' for early, Turner for medium, and Cuthbert for late, and these will extend over a period of about six weeks. Last year my raspberries began with the 16th June and ended about the first of August. In white raspberries, the best varieties are Brinckles' Orange and Golden Queen. This year the first were not ready until July 6th.

Currants and gooseberries will also come during the months of June and July, and no one need be discouraged about growing these fruits, because of the currant worm, when an occasional sprinkling with hellebore and water, in the proportion of an ounce to a pailful, will so easily keep them in check. One row of currants and gooseberries, planted about three feet apart, in rows six feet apart, would perhaps suffice. In kinds I would recommend the following currants, viz., red, the Cherry and Fays; white, the White Grape; black, Black Naples and Lee's prolific. In gooseberries, I know of none so reliable as Smith, Downing and Industry. The latter, however, is said to mildew in some locations.

The currant bush needs to have the new growth cut back early every spring, one-half, and kept somewhat thinned out, while the gooseberry needs only the annual thinning out of old wood. There is a great satisfaction in a row of bushes thus kept in good shape and well cultivated, but if neglected they are neither useful nor ornamental.

Heavier soil may be used for the currant and the gooseberry than for the raspberry. Indeed, in my experience, the Cherry Currant bears much more freely on clayey loam than upon sandy loam.

The large blackberry comes next in order, and is a most valuable substitute for peaches for table use in the month of August, when peaches fail. If properly ripened the blackberry makes an excellent sauce for the table, being just acid enough to suit many people's taste; and for pies it is not excelled in the writer's estimation by even the Kentish Cherry. One row of these will suffice, and the following kinds will be suitable for the Niagara District, viz., the Early Harvest, the Kittatinny, and the Taylor. I add the latter because it is more hardy than the others, and will often produce a crop when the others might fail on account of the severity of the season. For convenience in cultivation it will be necessary to cut back the canes at a height of two and a half or three feet in the summer. By this means they may be made to stand firmly upright without support, and there will be no sprawling canes to obstruct passage between the rows.

I will close this first part of my subject with some references to the grape. This can be planted in many places, otherwise waste. It may be trained along the side of a building, or upon a fence that is intended to screen unsightly objects. It is an ornamental vine along the side of a back verandah, or trained to cover an arbor in the corner of the garden, or retired part of the lawn. Or it may be trained upon a trellis in rows.

Grapes should be planted about ten feet apart, in rows about the same distance. Thirty or forty vines of several of the best varieties of each color, will not come amiss. The time of grapes for family use can be extended over a very long season, by packing away such varieties as Salem, or Vergennes, which can be kept until spring. Thus, for at least six months of the year, the medicinal and agreeable virtues of fresh grapes may be utilized in the family. In varieties I would recommend the following, viz., red, Delaware, Lindley and Brighton; black, Moore's, Worden and Wilder; white, Lady, Jessica and Niagara. To these I would add Salem and Vergennes for their keeping qualities, although the former is much subject to the mildew.

Too much barn manure is not best for the grape. A surplus of nitrogen produces too much wood growth at the expense of the fruit. Phosphates and potash are specific manures for the vine; the former is found in bone meal, or in the mineral apatite which is now being so extensively worked in the vicinity of Ottawa, while the latter is a constituent part of wood ashes.

I have thus given a general view of what should, in my opinion, constitute the farmer's small fruit garden. Such a garden will yield him more pleasure and profit than any other equal portion of the farm, not excepting the orchard, which I shall have to leave over to be treated of on another occasion. I hope that these few hints may help to increase the general interest in the home garden, and result in the more abundant supply of fruit for the farmer's family, and in the freer use of the same in all our county homes.

The President called for a discussion on the paper.

Mr. Wellington Boulter, Picton, said:—It seems strange to me that in this age of improvement there should be any necessity to impress upon the minds of the farmers the necessity of endeavoring to grow something to make their homes pleasant and comfortable. Many of the farmers even in this county, I am sorry to say, have very little to eat upon their tables except what they grow in the way of grain and beef and pork. When they can be cultivated so easily, and add so much comfort to the living of the house, it seems strange that any man for a moment should forego the little time and expense necessary for the cultivation of strawberries, raspberries, plums, grapes, etc. I welcome the Fruit

Growers' Association to this county. I trust that their visit will be profitable to this county, and that those members who have spent the time in coming to Picton will feel pleased that this place was selected. Sorry am I that we have suffered what we have with the unfortunate drouth, because the county does not show off to that advantage that we Prince Edward county people are proud to acknowledge it usually has; but as the elements are governed by a higher and wiser power we cannot complain. I trust the farmers will come in and say something on these subjects, and interest themselves in it. I hope a stimulus will be given to many in this locality to go more into fruit in the future.

Mr. P. C. DEMPSEY.—In riding over the county I saw a man with a superior 100 acre farm that $7,000 would not buy, and he failed to have an orchard on it. He could draw his whole crop this year, including hay, on one waggon load. If he had had currants or strawberries he would have had something worth while.

QUESTION DRAWER.

The question was asked, In what state and where does the Rose-leaf Hopper pass the winter?

Mr. MITCHELL, of Innerkip, replied:—The question was asked by myself. A discussion took place on the matter some years ago, and even entomologists disagreed with me as to where this insect does pass the winter; and does not seem to be settled or understood. I wish to bring it up on that account, because I consider it would be more easily managed if we understood it. Although not an entomologist I hold that the insect passes the winter in a larvæ state in the bark of the rose itself. Leading writers have disagreed with me, but I think it will be found that I am correct in the matter; and I hold that it is a great thing to understand the habits of the insect so as to get at them. I think any one studying the matter even with the naked eye will discern them coming through the bark of the rose just at the time the leaves are expanding. I wrote Mr. Saunders, and he informed me that he had never taken the matter up so as to study with any certainty on it. I also wrote a number of our rose-growers—those who had investigated among the rose—Mr. Webster, of Hamilton, who agreed with me. It was brought out originally by an article of mine in the *Canadian Horticulturist*, where I was criticised. I did not know that I was making any new discovery, but I just mentioned where it did pass the winter, and it was criticised; but if there is an entomologist present here, or any one that has investigated the matter, I would like to hear from them. To rose growers it is quite an important matter.

The SECRETARY.—I am only an amateur entomologist, and therefore cannot answer from the entomologist's standpoint. I find that Mr. Packard, in his "Guide to Insects," states that the Grapevine-leaf Hopper, which is somewhat similiar, passes the winter in a perfect state under dead leaves, etc., and that very early in the spring the perfect insect deposits its eggs in the young leaves, which very soon develop into the young larvæ, and at once proceed to extract the juices from the leaves. I suppose that the Rose-leaf Hopper would pass the winter in the same way, and perhaps very early in the spring deposit the eggs in the bark, from which the practical rose-grower would observe the young larvæ issuing, and would naturally suppose they had spent the winter in that place.

FRUIT GROWING IN THE COUNTY OF PRINCE EDWARD.

Mr. Williams read the paper on this subject as follows:—

The progress that has been made in Prince Edward County since 1848, when I made my first selection and purchase of fruit trees, has been great. At this time our grafted fruit was very limited; the recommendation to any fruit was that it was a graft, therefore the people should not question. Our tables were very scantily supplied, even among the fruit growers themselves. The natural seedling was eagerly sought from long distances for drying purposes for home use, and brought from 10 to 20 cents per bushel, while our larger markets were chiefly supplied from over the border. My first shipment of apples was to Ottawa, or Bytown, in 1846, by the old Rideau Canal, from Kingston, and took up nearly as much time as now in going to London, and was then a greater wonderment. They brought from $3 to $4 per bbl. This sum seemed immense compared with what was generally realized at home. The first trees were purchased from a Mr. McGill, from a place called the Gallows, on the American side. Parties taking a dozen trees thought they were making a large purchase. The old varieties were Gloria Mundi, Pound Sweet, Red and Black Jilly-flowers, Flushing and Esopus Spitzenbergs, Golden Russett and Pinnock, which trees are still alive and bearing fruit. The result of the shipment was that where our apples came into competition with the American fruit we were equal if not ahead. This gave the impetus and courage to cut away the naturals and retop with the best we knew of. This method produced quick and satisfactory results, which fact gave a lively interest to the cultivator. From 1860 to 1870 there was a mania for planting fruit trees, from the small garden to larger areas, and in a very short time thousands of barrels were shipped to foreign markets. Fears were entertained that as the volume grew so rapidly that foreign markets would soon be over-supplied, and the same fear is in many minds to-day, as the markets are educated to appreciate the finest kinds of fruit, which supercedes or gives a large class of inferior fruit the "go by," that at one time commanded good prices and a ready sale. The best grades are now confined chiefly to few varieties, making it as important now to top-graft as with the old naturals of the past. The fruit growers have not been exempt in this county from disappointment, if they *have in others*. In ordering trees many have proved untrue to name when coming into bearing. Excuse me if I state here that I gave a nurseryman an order for 150 Ribston Pippin trees, stating I wanted to plant them myself. I could only trust fifty on sight, and in that fifty I had six different kinds of apples and only fifteen trees were true. Notwithstanding many drawbacks the cultivators have continued to battle along, and have achieved a grand success. The past year was very dry and adverse to the fruit interests of many in different parts of the county, yet the yield or volume of trade in fruits was very large, amounting to tens of thousands of barrels, of which your humble servant put up of his own growing over 1,100 barrels, a portion of which was shipped to London, as in the previous twenty-seven years, realizing over $3 per barrel. The soil preferable is strong loam, fit for a good corn field or garden. After planting out thirty feet each way cultivate and manure for five years with hoed crops, then cultivate yearly and sow to oats for pasture for sheep and pigs, but take nothing from the soil in the shape of grain crops. The varieties cultivated of the apple are over 120, viz.: 20 summer, 34 autumn, and 66 winter. Our shows have given so many premiums on different kinds of fruit bad results have followed. Trees have been planted largely for exhibition purposes; as the trees grew up there is a large variety that is not wanted for shipping. Parties formerly in ordering trees were not satisfied if they could not get thirty to forty kinds to the hundred trees. From the 120 varieties I would select twelve for shipping purposes: Duchess, Chenango, Twenty-ounce apple, Colvert, Maiden's Blush, Jeffries' Winter Golden Russett, Northern Spy, Vermont Pippin, Baldwin, King Tom, Rhode Island Greening. Add five more for home use, viz.: Primate, Wagener, Smoke House, Green Sweet, Tolman Sweet. This will give a continuous supply and is suitable for both market and home.

Pears.

There is no money in growing pears, in comparison with apples. I have often said when asked "will pears pay?" my answer was I could make more money with apples at 25 cents per bushel than with pears at $2. I have had no reason yet to change my assertion; they have not awakened the same interest, being short lived—having to be replaced often—not so much from the blight as from the severe climatic changes from heat to cold in the winter and spring months. I have tested over fifty sorts. In growing the tender sorts I succeed by far the best in growing the Flemish Beauty, and top-grafting. Out of these I would name ten varieties that have proved to be the best: Doyenne de Ete and Madeleine for early, Clapp's Favorite, Bartlett, Belle Lucrative, Tyson, Doyenne Boussock, Flemish Beauty and Beurre de Anjou for fall, and Josephine for winter.

Cherries.

In cherries there is nothing doing. There are a few old trees of the very old stock left here and there that thrive and do well. The cultivated varieties burst their bark and die. This is caused by warm open weather in the winter months followed by *zero weather*. I am fearful if the Russians that are introduced at present can withstand these changes.

Aside from the apple, the grape, I think, in the near future will have the second important place both at home and market. It is beyond question that the grape can be had in abundance through the whole of the winter months fresh on the bunches. I had them for the last two years up to June 1st, and up to April as fine as when first taken from the vines that were grown in the open ground. Grape culture as a whole throughout the county is but in its infancy. There are a few persons that are succeeding admirably, though with but few varieties on very small areas. The interest is growing and will be like leaven, soon to make rapid strides. One great hindrance has been so many poor grapes forced on the market as superior to all predecessors, and when proved not fit to be retained in cultivation. I would name a few that have succeeded best in this locality: Jessica only for early, Brighton, Delaware, Early Dawn, Rogers' 3, 4, 9, 22, 44. I am speaking now of grapes for the household exclusively; were they wanted for marketing then I would in all probability add a few to my list.

The soil generally throughout the county is well adapted for growing currants and gooseberries in great abundance. There are four kinds in cultivation, the White Grape, Raby Castle, Cherry and Fays. If I could choose but one for the family I would take Raby Castle, as it has a thick leathery foliage, holding both leaves and fruit till all others are naked and bare, and keeping nicely till September. The Downing is the principal gooseberry, the Houghton and Whitesmith are grown to a small extent only.

There is a lively interest just now in the red raspberry. We have been very backward it taking hold of this fruit. For canning purposes they are preferable to all but the large blackberry, and there has been quite a number cultivated. Cuthbert, Turner, Clarke, Hansell, Philadelphia, etc. I am still holding on to the old Red Antwerp, and think it has not yet been beaten. The blackcaps are being rapidly superceded.

Strawberries are a very good cropper here, on suitable ground where not too dry, and with a fair share of care and attention are profitable to grow for shipping and canning. The new varieties have not been taken hold of very much. Most growers are keeping hold of the old Wilson, Crescent, and Manchester. The James Vick proved worthless.

Take fruit as a whole I would report advancement in every branch as to quality, quantity and profits.

Mr. WRIGHT, (Renfrew).—Does the Raby Castle keep?

Mr. WILLIAMS.—I have kept it till the 15th September on the vine.

The SECRETARY.—You speak of keeping grapes till June. How do you do it?

Mr. WILLIAMS.—They are simply taken from the vine and put in small boxes, probably nine inches by two or three inches deep. They are taken to the vine, and the grapes are cut off without handling and laid in and put into a room that is airy, but not covered; and allow them to be in that cold room until the frost sets in; then put them in the cellar. They will shrink a little, and the surplus juice appears to be evaporated a little; and we keep on using them.

The SECRETARY.—Don't you close up the boxes at all?

Mr. WILLIAMS.—Oh no; I failed entirely with sawdust or cork ar anything I put them in. The best way is to have nothing in them, and not to put them much one upon another nor rub the bloom off.

The SECRETARY.—No leaves with them?

Mr. WILLIAMS.—No, nothing at all.

The SECRETARY.—What kinds?

Mr. WILLIAMS.—They were the Rogers. Brighton I kept very nicely till the first of March. The Delaware I could not keep. A good many kinds won't keep, but those I mentioned are very good keepers.

Mr. SMITH.—Have you the Victoria currant?

Mr. WILLIAMS.—I have had it. It grew small. It did not grow nearly so large and fine as what I have now of the Raby Castle. I was in the cellar to-day, just before I came away, and there are about a thousand boxes of grapes there yet, sweet and clean.

The SECRETARY.—Are they not shrunk or shrivelled?

Mr. WILLIAMS.—They are shrivelled; the juice appears to condense.

The PRESIDENT.—Your fall apples you use for local markets; do you never ship any to foreign markets?

Mr. WILLIAMS.—I have shipped the Duchess and the Colvert and the Maiden's Blush. The Colvert also ships well.

The PRESIDENT.—The Twenty-ounce you refer to is the Cayuga Red Streak, is it not?

Mr. WILLIAMS.—Yes.

The PRESIDENT.—The other Twenty-ounce is the highest priced apple on English markets on account of its size.

Mr. A. H. PETTIT.—Why did you discard the Worden grape?

Mr WILLIAMS.—They ran all over; they dropped from the cluster very badly, and the flavour itself I don't like.

The SECRETARY.—You discarded the Concord also.

Mr. WILLIAMS.—Yes; I have grown the Concord for twenty years, and I have never eaten three bunches in all that time.

Mr. M. PETTIT.—Did I understand you to recommend the Early Dawn for family use?

Mr. WILLIAMS.—For family use, for keeping.

Mr. MORTON.—I have been trying the Early Dawn, and I don't think it will bear before the day of judgment. I have been working at it now for about six years.

Mr. M. PETTIT.—I can't get from Early Dawn more than two pounds to the vine.

Mr. WILLIAMS.—I get nearly as much as I do from Concord.

Mr. W. BOULTER.—Eight years ago I put out 150 pear trees. I have been a little unfortunate. I would like to see pears cultivated, for we had to go to the other side for them last year. I had very few varieties. I have lost all the winter varieties but one tree. The principal ones I put out were Sheldon, Clapp's Favorite, Flemish Beauty, and a few Osbands. I lost them in the winter of 1884-5. The only trouble with Flemish Beauty and Clapp's Favorite is that the bark on the south-west side is cracked or killed, I suppose by the sudden changes of the weather. We have had pear blight in our orchard now the last three years. I believe that pears can be cultivated successfully, but there must be probably something in the soil that is the cause of so many failing. My land was a clay loam, very fine. I was able to cultivate. My pear trees were fifteen feet apart each way, and I put the raspberries between the rows. I set

out one tree in the corner of the fence, and have been mulching it—throwing ashes and one thing or another, and the scrapings of the barnyard around it. That tree has gone ahead of any other, and has never been effected in any way. The bark is perfect. It bore last year. This year is the first year my pear trees have borne. Have any of you ever tried wrapping the trunk up with straw, or putting up a board to protect the south-west side?

Mr. WRIGHT.—I have. Where the rope touched it was as green as could be, and all the rest black right up. The straw covered it all.

Mr. WILLIAMS.—I have not tried to set a board up. I have wound them around with the hay rope. Rain would get in and wet it, and the thing would slip off in the spring.

Mr. BOULTER.—Have any of you ever washed your pear trees with lime?

Mr. WILLIAMS.—I have not. I frequently do it with apples.

Mr. BOULTER.—I think Flemish Beauties, and Clapp's Favourite, and Sheldons can be cultivated. In 1884-5 I put out seventeen Buerre d' Anjou in a row. They all froze. I can corroborate Mr. Williams in regard to planting trees years ago. My father kept a nursery, and twelve trees was about the greatest number he could sell to a farmer. He generally tried to get him to take two bunches of a dozen each for twenty-five cents.

Mr. WOODROW.—I have just cut down an orchard that did not produce much, and set out strawberries. We picked 20,000 boxes of strawberries off the two acres. We grow strawberries and raspberries principally; strawberries, Crescent and Wilson; raspberries, Cuthbert and Sharpless. I have a few Golden Queen, that is new. (Specimens of these were shown.)

The PRESIDENT.—Do you grow any other fruits?

Mr. WOODROW.—Nothing of any account. I have a few currants and gooseberries. The White Grape currants are the best I ever had, I don't grow White Grape for money; I grow strawberries and raspberries for money.

DELEGATE.—Are those white raspberries (Golden Queen) grown for use?

Mr. WOODROW.—Yes. I have had an experience of two winters; I find them hardier than Cuthbert. I think it is fully equal in productiveness. It lacks a trifle in quality. I don't think it is quite so good.

The SECRETARY.—Have you tried the marketing of the Golden Queen?

Mr. WOODROW.—Not at all. The man I deal with in Kingston says a limited quantity will sell well, and will bring a high price. I set out six or seven hundred plants this spring for test. They are a good growing plant, and they winter well.

Mr. DEMPSEY.—When I heard Mr. Woodrow talk about his Snow apples failing up to two years ago, I know perfectly well that mine failed for a few years, and I have a nice little orchard of Snow apples, too. I felt like cutting them down. I did saw the tops off, but last year's crop excelled anything I ever saw of any variety of apple; and, strange to tell you, those that we took from the trees in good order, and got to market in good order, brought $4 a barrel. The whole crop averaged us $3 a barrel. I would ask Mr. Woodrow or anybody else, if with strawberries, taking the same amount of land occupied, and the same term of years, he can get that much. On the same ground I grow my apples I have taken six thousand quarts of strawberries off the acre, and they brought me very remunerative prices. I have also taken from the same acre that I have taken apples, about 50 barrels of apples last year from the acre I have at the same time taken 200 bushels of potatoes per acre; and, take the whole of it, I must confess it was the most profitable crop I ever grew.

Mr. BOULTER.—Were the Snow apples a little spotted last year?

Mr. DEMPSEY.—There were no spots on them last year. We gathered them from five hundred trees. The year previous they were specky. There are no spots on them now. I am not going to recommend the Snow apple, because if I was going to plant an orchard I would not put out one. We have a lot of Wealthy apples. They are just as pretty on the tree; they bear an enormous crop on the tree, and I have yet to learn of any spot on a tree in the county, although Mr. Croil has had them spotted. Our Wealthies are always clean, and they bring a little more than Snow in the market. I will make more money on our slow-growing Wealthy apples than I

can of strawberries. I differ with Mr. Williams in the collection of apples, because if I were going to plant out a thousand trees to-morrow for profit, they would consist of Wealthy, Duchess of Oldenburg, and Ben Davis, and I would just stop there; and the latter one would produce more money than all the rest, too.

The PRESIDENT.—I suppose what you would keep for your own use for winter, would be Ben Davis altogether. (Laughter.)

Mr. DEMPSEY.—Certainly; but I would just want some juice of lemon squeezed into them, and they would make one of the most delicious sauces you ever got out of an apple. With respect to pears, perhaps I have not had so much experience as Mr. Williams, but I have imported two hundred varieties of pears, and out of that number there are very nearly two hundred failures. (Laughter.) But I feel very thankful that there are a few successes; and that is the only way that we can ascertain whether fruit growing is going to be profitable in the county of Prince Edward or not.

Mr. BOULTER.—Were those the standard pears you planted out or dwarfs?

Mr. DEMPSEY.—They were standards trained very low. Now I am sure we can grow certain varieties of pears very nearly as cheap as we can apples, and with a certainty of success. The pears Mr. Williams mentioned, Doyenne Boussock, we have cultivated that for twenty years, but it is just being boomed now, and the people are beginning to appreciate it. It is not a first-class table pear, but where parties have canned it, they don't want the Bartletts. It is a prettier pear than the Bartlett in the basket. It grows larger than the Bartlett. Our trees have obtained a height of twenty feet or more, and we have the pleasure sometimes of taking as high as six bushels from a single tree, and they bear every year. I would advise the people of our county to plant largely of Doyenne Boussock pear, Mr. Boulter will want them all. Grow as many as you can. I never saw a branch yet of the Doyenne Boussock blighted; I never saw a branch frozen, either, with us. We have had them growing right by Flemish Beauty, and the Flemish Beauty blighted and passed away. We would saw them down. We have grown them by the side of the Bartlett where it would freeze to the ground. There is another pear I want to speak of—Josephine de Malines; we grow that and place it in our cellar in boxes as carelessly as we would the apple, and in the winter season we just bring them up in the living room, place them in the drawer, and in about a week they are fit for the table. When there is a wedding anywhere near us, we have an invitation to furnish them a few Josephine de Malines. They come in a little after Christmas, and keep till spring. We usually get $1.50 a peck for them, and any man that is not satisfied with $6 a bushel for pears had better grow strawberries, and take $2 a bushel, and pay a little more than a dollar a bushel for picking.

Mr. SMITH.—At what time does the Doyenne Boussock ripen?

Mr. DEMPSEY.—Just the next day after the Bartlett is done. The last of our Bartletts we usually ship with the first of the Doyenne Boussock.

The PRESIDENT.—Have you noticed that buyers, when there is no pear fit for use except the Bartlett, will take the Doyenne Boussock at the price of Bartletts?

Mr. DEMPSEY.—Yes; I shipped some Bartletts and Doyenne Boussock two or three years ago to Montreal in three-half peck baskets, and when they arrived my agent there wrote that they did not sell as well as Bartletts. I replied to him to change the tickets—put the Bartlett ticket on and let the people have them. The result was they brought twenty-five cents a basket more than the Bartletts. This was only the superstition of the people; they wanted the Bartlett pear because of the name, and in my opinion it is only a second-rate pear after all.

Mr. BOULTER.—Is there a musky flavor about this pear similar to that of the Bartlett?

Mr. DEMPSEY.—No; they possess an acid that seems to give them a proper flavor when they are canned. They are not so good, as a table pear, as the Bartlett. There is a pear that I must speak in favor of, that is the Beurre Hardy. It is a very pretty golden russett, and attains a considerable size—about the size of a Bartlett—and the flavor is something delicious. We find that when our customers get a basket of the Beurre Hardy they want more. The Beurre d' Anjou with us is very shy in bearing. We get a few pears every year. I have only once taken as many as three or four bushels

in a year. As to Flemish Beauty, I would not plant it if anybody gave it to me, and it is the poorest stock I ever tried for grafting on. Clapp's Favorite was a favorite of mine once, and I planted it to a considerable extent, but the trees are subject to blight, I find. They are hardy, it is true; but if they will die of blight in summer of what use is their hardiness? They bear a very light crop—perhaps pro luce as much as the Beurre d' Anjou, and the trees is sure to blight, so that I would neither plant it nor graft it.

Mr. WILLIAMS.—My experience with the Ben Davis apple has been very poor. I got some when they first came out some twenty years ago, from Ellwanger & Barry. I planted them in the garden in a good place, and for twelve to fifteen years I did not gather one bushel. There were four trees of them. I have re-topped them—that is, put the Ben Davis top on some other trees—put them in different ways, and I never succeeded well. I have noticed them through the locality about there, different places, and there is one orchard not very far from me has quite a number. I have never known them within the last fifteen years to have one good crop. A great many of them are inferior and worthless.

Mr. BOULTER.—I have twenty-five trees, and they never failed yet of having a crop each year, and bear very early. I think the Snow apple should be planted in a gravelly soil. It originated on the Island of Montreal, so I have always understood from my father. Two years ago they were so spotted that we discarded them. Three years ago we put down quite a lot of them. They are no good to evaporate; but for market purposes in Montreal there is no apple brings more money in certain seasons of the year than they will. The Maiden's Blush has been a very successful grower. Four years ago I grafted quite a number of Flemish Beauties on the Tolman Sweet. I believe if they can be made a success it is going to be a good tree to graft pears on I don't know whether one could grow pears on a sour apple tree; but I never saw thriftier grafts than are growing on my Tolman Sweet trees. A neighbor took first prize at our township fair, for pears grafted on Tolman Sweets.

The PRESIDENT.—Have you ever heard of the grafts breaking off?

Mr. BOULTER.—No, I have not.

Mr. YOUNG.—Have you ever seen pears grown on thorn?

Mr. BOULTER.—I have seen them.

DELEGATE.—Did they have the same flavor?

Mr. BOULTER.—I don't know. These were a good flavor that were grown on the Tolman Sweets.

Mr. WILLIAMS.—My experience in putting pears upon apples is very much like grafting the pears upon the Thorn apple; they did not unite well. I have had the graft four and five inches around, and the apple stock did not increase in proportion. You would have to tie up the scion to keep it from blowing off with the wind. It never appears to unite its wood well with the apple; and I have seen the Thorn that is grafted with the pear in the same way.

Mr. YOUNG.—I tried pears on thorn once, and it did not seem to have the same flavour as it would if grown on its own stock. I never tried it on the Tolman Sweet. In the Thorn the pear seemed to grow so much faster that it bulged out and grew very slender, it grew in a few years twice as big as the Thorn, and after a while it grew so large it broke right off. The pears were very fine, but I don't think the flavor was quite as good. Can any person tell why it was that last year the Snow apples were very smooth and nice, and heretofore they were specked and spotted? Mine were spotted, so I cut the tops off and grafted Ben Davis in. They grew up into bearing, but I found they were a very poor apple. I said to myself, "As soon as the Englishmen find these apples out they will be disgusted with them," but if we can add lemon juice to them and make them all right, probably we will get rid of them anyway. The strawberry business I have some experience in. I use the Wilson altogether. I have grown 2,400 quarts in a quarter of an acre, but that, of course, was a very good year for them and they grew up all right, good size.

The PRESIDENT.—Which of the old varieties of apples do you prefer for the market?

Mr. YOUNG.—The Spy; and I have planted the Spy chiefly.

Mr. DEMPSEY.—The great difficulty with the Ben Davis is that it inclines to crop too much, and we must thin it. The way we usually thin ours is by using a pair of shears that we work with a little lever, the same as we do for cutting branches off the trees for telegraph wires, and with it we cut off the fruit spurs. When the tree overbears the fruit does not color properly nor does it attain a good size. There is an idea here about the apple spot. I noticed in the *Horticulturist* the sulphate of copper in solution is recommended for the apple spot—that it would destroy this fungus growth on the apple. I have never tried that, but I have tried the sulphate of iron and by frequently using the sulphate of iron in a liquid form at the roots, I have more than doubled the size of my fruit. I remember once taking the fruit I had grown that way and shewing it at the State Fair in Utica, and even Barry could not recognize some of the common varieties, such as Belle Lucrative, Beurre d' Anjou. I took a specimen of Flemish Beauty that weighed fifteen ounces. These results were produced by the frequent use of the sulphate of iron. I am not going to say it adds to the flavor of fruit; I would not advise it for that purpose.

The PRESIDENT.—Did you not find that it added to the color?

Mr. DEMPSEY.—It heightens the color some, but not materially. It prevents any rusty growth on the fruit. The fruit is invariably smooth and fine where we used it. Sulphate of copper is nearly the same nature, somewhat stronger; we would use it in smaller quantities than sulphate of iron, would we not?

The SECRETARY.—Yes.

Mr. DEMPSEY.—One is ordinary copperas or green vitriol, and the other is blue vitriol, that is all.

Mr. YOUNG.—Don't you think by opening the top of the Ben Davis you would color the fruit?

Mr. DEMPSEY.—I don't believe in this pruning out of the interior branches. We try to encourage branches in the inside of the tree, and I find the specimens grown inside color fairly, even though they are almost entirely shaded.

THE FUNGUS ON THE APPLE.

The PRESIDENT.—As Mr. Dempsey touched on the fungus scab on the apple, we will take question 5, viz., "What is the cause of the Fungus-scab on the apple?"

The SECRETARY produced a diagram sent by Prof. Panton, of Guelph, who could not be present owing to his college duties. The Secretary said: I find on this paper an illustration of the apple spot which might help us at this time. Here is a section of the apple, showing how the apple scab develops and grows. The apple scab is a fungus; that position has been thoroughly demonstrated by botanical students. It is a fungus that grows on living matter, not on dead matter as the mushroom, and it affects the pear, and also the leaves of the apple as well as the skin of it. It is propagated by little spores, very tiny indeed. About three thousand of them might be placed side by side lengthwise in an inch of space. They float about through the atmosphere very easily, and light upon the leaves and upon the fruit in the spring time. They live through the winter, and are carried around in the atmosphere in the spring time, ready to light on the leaves or upon the young fruit, and develop. As soon as one of these little tiny spores lights upon a leaf or upon fruit, it immediately throws out little threads, which penetrate into the cells of the interior of the apple or the leaf, and this growth continues among the cells. It can be very poorly represented here, of course. These, after a time, thrust out through the little openings or stomata of the apple or leaf a little growth of threads, and each of these threads bears spores which propagate the disease. This spot has been troubling us for about ten or twelve years in Canada, and yearly growing worse, and we have been discussing it at different meetings, watching its development and fearing we would never find any means of getting over the difficulty; we have been trying various experiments, such as hyposulphite of soda, hoping it would prove destructive of it. I tried this solution very care-

fully and very faithfully last year, but as there was no fungus scab anywhere, I could not tell whether the hyposulphite of soda was a success or not. The proportion recommended is at the rate of one pound to ten gallons of water. Another remedy, which, should the spot prove troublesome again, we might try, and therefore I will give it. This is recommended by the Botanical Department at Washington. It is Eau Celeste, and this is the formula: one pound sulphate of copper in three or four gallons of hot water. When dissolved and cooled, add a pint of liquid commercial ammonia. Dilute with twenty-two gallons of water. This should be applied twice in the spring, in May and in June. Two or three applications would be better than one application.

The PRESIDENT.—Can you give any reason why some varieties are attacked and others not?

Mr. GIBB.—The Russian varieties appear to be clear of it, while the native varieties, such as the Snow, appear to suffer the most.

The SECRETARY.—I don't know the reason, except it be that some varieties have a glossier surface. Perhaps it is not so easy for the spores to find entrance through some of those thicker-skinned varieties that have a varnish-like cover; and some of those varieties, I think you will observe, have it more than others.

DELEGATE.—The Snow has a thicker skin than the Duchess.

Mr. GIBB.—I don't think it would be the thickness; I think it would be the smoothness. The spores being borne around would naturally attach to the rougher.

Mr. YOUNG.—Do you think it would make a difference between a dry or wet spring?

The SECRETARY.—Yes; I think that a partial explanation of the question asked why last year it so suddenly disappeared. It is possible it was owing to the dryness of the weather at a certain time of the year, and we may suppose that the fungus was largely destroyed, and the spores therefore were very few.

Mr. GIBB, of Abbotsford, P. Q.—This spot is rather an old affair, but people don't seem to know it. With us we had it in a small way, and our people hardly noticed it. Of late years it has been increasing rapidly. We find the spot appears on the apple when it is about the size of a pea. We think it depends then on the kind of weather we have from that time on. If from that time on we had a good deal of moisture in the air, that we think is why it increases; but if we had dry weather we think we have very little. This year rather corroborates the point that our Secretary has just stated.

PRUNING AND TRELLISING THE GRAPE.

On resuming after lunch, the next question taken up was, What is the best way to Prune and Trellis the Grape?

The PRESIDENT called on Mr. M. Pettit to describe his method.

Mr. M. PETTIT (Winona).—It is a very difficult thing to describe how to prune the vine; there are so many things to be considered—the strength of the vine, the age, and many things in that way.

The PRESIDENT.—Begin with the first year after blooming.

Mr. M. PETTIT.—The first year after planting I cut them back two buds; that is after they have had the summer's growth. When I plant the vine I cut back to a bud or two, then after the summer's growth cut it back again two buds, letting only one cane grow the third summer. That cane the following spring I would cut back according to the strength. After making a good growth I would leave it say from two to three feet long. After it starts rub off several of the lower shoots. Leave four or five shoots to form the vine, and of those shoots I would select two that are in good shape the next season's pruning to make permanent arms. Although I prune principally on the fan system, we generally have something in the way of arms to support the vine. With regard to trellising I use three wires on posts or stakes; the first one about two feet high, and the upper one six feet.

The SECRETARY.—It seems to me that far the neatest system is that what is known as the Fuller system, described several times in our journals. We have been practising the fan system in Grimsby, that is, simply spreading out in the shape of a fan, the different branches you wish to retain for fruit, over the different posts. I have posts twenty-five feet apart, and three wires; but I don't like the fan system nearly as well, as the Renewel system; according to the latter, we train first two main laterals, which are permanent, to reach four or five feet in each direction, and from those to train fresh upright branches every alternate year for fruit, training these up the wires to the top; and I think nothing makes a vineyard look so tidy. There are some vineyards in the vicinity of Hamilton that have been pruned in that way, and I don't think anything is so tidy, and I don't think anything is so satisfactory. It may be a little more trouble than the ordinary way, but I think it is so satisfactory that we ought to adopt the best method.

J. A. MORTON (Wingham).—You say fresh alternate branches; what do you mean by that?

The SECRETARY.—The one that is bearing you leave two years. The one that you grow up this year you let it remain two years with spurs for fruit bearing, and then cut it out entirely after that. These are alternate. There will be one branch a year old, and one two years old, all along the whole vineyard.

Mr. WILLIAMS (Bloomfield).—What height from the ground would the main leaders be?

The SECRETARY.—I think one foot is plenty high enough. In that case it would be necessary to have the wire about a foot from the ground. If you wish to lay the vines down you have to loosen all the strings, and the main laterals ought to be very close to the ground. The main, after it gets old enough, would require very little support to keep it in its place.

Mr. CASTON (Craighurst).—I followed the Fuller system laid down in the *Horticulturist*, and I found it very satisfactory so far. The first year I rub off all the shoots except the stronger one, and I train that to a stake, let it grow four feet, and then stop it; then in November I cut it back two buds and cover it in the winter time. We have to do that in our section of the country in order to be safe. Then in the spring I train up two shoots let them grow the same distance, about four or five feet, and the next year I cut them. On the trellis I put the first wire one foot from the ground, and on this I extend the two main laterals. Then I train up branches to run up to the top of the trellis. Near the bottom of these branches is where the fruit forms. I pinch out all the side shoots. It is principally Concord I grow. My idea in asking this question was to see if there was any better way. After you get the branches trained to the bottom wire there are two methods; one is to cut back the two buds every year, and let the strongest of those two buds grow the following year, and the other is to cut out alternate years, leave one branch to bear the next year, and the following year cut that out and let another one be. My idea so far is to cut back two buds, and I lay them down and cover them with manure; and if I can't get enough of that I cover with earth and leave them till growing weather sets in in the spring. In the Grimsby district they don't cut them down at all. By the fan system it would be difficult to lay them down in the winter. The Fuller system would be best where you have to lay the vines down.

Mr. MORTON (Wingham).—The system I adopt is not usually pursued. I believe the Kniffen system is the best, and I believe it would suit Mr. Caston best, because the stock would not grow so much in the same length of time, and therefore would be easier bent. The Kniffen system is to train two branches one at three feet high, and the other at five feet and a half high. You string two wires—one three feet high, and the other one on the top; and that is all that are used. You can train the vine either of two ways. The best way I find is to run two shoots from some branch commencing at the bottom, running one to the top of the trellis, and extending one out, and also a pair on the two and a half feet wire. One reason why I like the Kniffen system is this: In the Fuller system you have to allow the growing branches to go upwards; that is the only way that they can; there is not room enough to allow them to grow down. Now, the natural tendency of the grape vine is to grow upwards. You all see that

if you look at the wild grape vine. It will climb in a few years up to the top of a tree forty or fifty feet high; and your grapes grow right at the top, right at the end of the branches. If you train the vines so that they grow upward you are going to have a great growth of wood. In the other system there is nothing for them to take hold of; they have to drop down; and that checks the growth of wood, and you have less pruning to do for your vine; and a vine has a certain amount of energy, and if it does not expend it in fruit it is going to expend it in wood. You control it, therefore, by the position in which you have forced it to grow, and that energy is devoted to fruit instead of wood. Take two vines, one according to the Fuller system and one according to the Kniffen system, and you would have three times the wood in the Fuller system. Even in the Fuller system you cut back the greater portion of the wood, and the fruit grows on the two or three joints nearest to the old wood. What is the use of having a vine expend its energies that way, when you have to cut off and give yourself trouble? Some people have trained the straight stem up five and a half, and two branches at about two and a half feet high, and another one up five feet. The effect of that will be, there will be more fruit growing on the top branches than on the side branches. That can be obviated by growing the two separate vines from the root, so that the top two branches spring from the vine at a point lower than where the lower two branches leave the vine. I have had great success with that. It cost me less labor. I don't know that I am any lazier than any other man in the world, but probably I exhibit it more. (Laughter.) I think a man is a fool who would not adopt a system that will give him the least work.

The SECRETARY—You train back to the horizontals every year?

Mr. MORTON (Wingham).—Just exactly; it is the spur system of pruning.

Mr. MITCHELL (Innerkip).—I have found that there is a certain balance between foliage, or top, and root; and if we prune anything too heavily we do it at the expense of the root and the vigor of the plant.

Mr. A. M. SMITH (St. Catharines).—My system is generally a combination between the fan system and Kniffen system—sometimes one and sometimes the other, just according to the habit of my vine. If I have a very rambling growing vine I generally take the fan system and give it plenty of room. I generally take that system which will give me the less trouble in pruning. I believe in renewing crop wood as often as possible. There is one difficulty in the Kniffen system, in renewing, to get the arms in the proper shape. You want to bring out perhaps a new shoot, to train it over the top or bottom of the vine. It may accidentally get broken off, and you are one arm short. That is the only objection I have to the Kniffen system. On the fan system you can take any strong leader you like and train it where you like; and the same with the Fuller.

Mr. DEMPSEY.—We prune our vine as Mr. Morton was saying, but have also the we fan system. It is natural for the larger clusters to grow on the extreme ends of the vines when it is grown upright or nearly so. In the open air there is no system equal to the two wire or Kniffen system.

FRUIT GROWING FOR CANNING FACTORIES.

Mr. Wellington Boulter, proprietor of the Bay of Quinté Canning Factories, Picton, read a paper on "Growing Fruits for Canning Factories," as follows:

As all fruits used in hermetically sealed cans require to be fully matured naturally before delivering at the factories, the advice given bears more directly in that direction than to marketing otherwise.

First, we will take the strawberry. In selecting varieties agents will attempt to show excellence in many new high-priced and untried varieties. I do not nor will I attempt to argue even on the many tried varieties suitable for eating fresh or adapted for different markets. For hermetically sealing, preserving its natural color, flavor and

shape, none will bring so much money at my factories or sell for as good a price when put up as the old fashioned Wilson's Albany. Many others have been tried but none will so far compare with it.

Strawberries will grow on any kind of well-drained soil, provided the season affords the requisite moisture. A sandy or clay loam is the natural home of this plant. Do not confound a moist soil with a wet or springy one ; better a dry soil, that would suffer during a drouth, than springy land, as it would generally prove a failure. Land sloping to the south will produce earlier berries, but would not be of any advantage in growing for factory purposes ; for early marketing it would have some advantages. The ground must be thoroughly tilled the season previous by a hoed crop, scuh as potatoes or beans, or early crops, so as to get it off early in the season ; then plow as many times as possible before frost sets in, care having been taken to put a heavy coating of manure on before the hoed crop is put in ; it is hardly possible to get too much manure on the land, at least thirty wagon loads to the acre would not be too much.

Get good plants from the first growth of the previous year's setting, and particularly from a reliable grower who has kept his patch clean—*be particular concerning this.* The plant must be put firmly in the ground, as deep as possible without covering the crown. The small roots shooting out from the main roots of the plant must not be disturbed. Once a plant is firmly set it must not be loosened ; if it is, possibly it might recover, but the chances are against it. Cultivation must be attended to soon after the plant is set. Hoe very shallow near it ; many hoe too deeply near the plant, cutting off the small roots that should remain. The ground must be cultivated so that no weeds will show themselves. As soon as the ground is frozen hard enough to bear the weight of the wagon, cover your plants with straw about two inches deep—the object is to keep the ground from freezing and thawing with every change of temperature. No particular time for removing the straw in the spring can be given definitely. It should remain on the berries until there is growth in the ground, but the plants should not be allowed to grow under the straw. If your patch has been properly cultivated the previous year as described, keep yourself and everything else off it until the berries are ready for picking, and they will likely be clean and free from sand ; strawberries that have to be washed before hulling are nearly worthless for canning purposes.

The same soil that will grow good strawberries will grow raspberries. The land should not be so heavily manured as for strawberries, if it is it will produce a rapid and long-continued growth of canes, which will likely be injured by the frost during the winter.

In reds, a dark colored, firm berry is required. So far with me, as an all round variety, the Cuthbert fills the bill. Many of the new varieties may be equally as good after being thoroughly tested.

In blacks, the Ohios for early and Mammoth Cluster for late have given good satisfaction. Although the Gregg is some later than the Cluster, and Souhegan and Tyler are the earliest so far tried in this locality. *Not many black raspberries are required, there is very little demand for them,* the reds being principally enquired for.

In reds, select ordinary suckers of one year's growth ; in blacks, the tips. In reds, set in rows seven feet wide and about eighteen inches in the row, unless party fancies hill culture ; from experience I prefer hedge rows. In setting out I run a deep furrow, pressing the dirt firmly about the plants, finish by plowing two furrows on each side of the plants ; many lose their plants when the dry weather comes on by not having covered them deep enough. After cultivation is about same as for corn—keep the cultivator moving. Tomatoes can be profitably grown between the rows the first season. Last year Mr. Wallace Woodrow, near here, from two thousand tomato plants, which would fill about three-quarters of an acre, four feet apart, picked four hundred and twenty-five bushels of ripe tomatoes, grown in this manner, besides a large number of green ones, which make splendid feed for cows, increasing the flow of milk. Should a vigorous growth of cane take place the first season, clipping off the ends in August and September will be beneficial. In the autumn plow through the rows, throwing the furrows towards the plants. In the spring cultivate the land thoroughly as soon as it is fit, hoeing them frequently ; keep them clean ; do not allow them to become matted. Never throw

manure under the rows, keep it in the center so that any weed seed it may contain can be destroyed by the cultivator. Unlike the strawberry the more you hoe and dig around the raspberry the faster it fills up in the rows. As soon as berries begin to form cease cultivating. If the season is likely to prove dry, using clean straw is advisable for mulching your ground. Cut out the canes that bore as soon as the berries are picked. Do not let the rows get too wide as they would generally grow so rank as to exclude the sun and air, which will detract much from the flavour. In blacks, as soon as the new growth gets about three feet high, nip off the ends. Shoots will spring out, then nip them off again, and you will soon get a large and vigorous bush. The old cane must be cut off at the ground every year, either after picking or early in the spring The secret of success in growing raspberries is cultivation. They cannot grow if choked up by weeds or quack grass.

If you are near a factory it will pay you well to put out red raspberries. Much of the cultivation can be done with the horse, although forking up in the spring is a great advantage. So far we cannot get enough of them. If you wish you can fit your ground up early in the autumn, and set your plants in September or October, or before freezing; many have succeeded well then.

In other fruits, such as red and black currants and gooseberries, so far the supply has been so limited we have packed very few. They are principally used for jams and jellies. Grapes are packed largely in California, so far there is very little demand here for them.

In pears we can only sell the Flemish Beauty, Clapp's Favorite, or varieties similar in taste. Bartlett's are also in demand. So far we have had to import largely the latter from the U. S.

Apples are used now for canning purposes, the demand has grown largely in the past few years; the well-known early and late fall varieties being used. The best flavored varieties are the best, as whatever flavor it contains when peeled is retained when hermetically sealed. Do not pick up and bring to a canning factory wind-fall or bruised apples; they are useless; no man can use them successfully.

In plums, none excel the Blue Damson, the large varieties generally cook to pieces, they will remain natural. Green Gages and Egg plums are also in demand. So far the demand in Canada is limited for plums, but steadily growing.

Peaches in fruits, like tomatoes in vegetables, are the staple, but Canada so far has not produced enough peaches, not being a peach-producing country. To sum up, bring only the best that grows.

Make up your mind that you are in partnership with the packer; what is his interest is yours. By the growing of vegetables and fruit combined many comforts can be added to your homes, and you will be much better off financially than in the past, when attempting to depend entirely on grain growing.

Mr. MITCHELL.—Is it best to cut the straw with a cutting machine?

Mr. BOULTER.—No; put it on long.

Mr. MITCHELL.—They cut it up with us and then leave it on.

The SECRETARY.—What have red raspberries been worth here to the growers for canning?

Mr. BOULTER.—The average price has been six cents; it is according to the quantity of course. At present prices of selling no man can successfully pay quite as much as that.

The SECRETARY.—What varieties do you like best?

Mr. BOULTER.—In reds, the Cuthberts.

A DELEGATE.—How did the Shaffer do?

Mr. BOULTER.—Turned out to be an excellent berry and keeps its color well. The trouble with most of these berries is they won't cook in the can. Understand that hermetically sealed goods are put in the can in a natural state, just as they grow, and the cooking is done in the can, so that you must have a berry that will not cook to pieces and will keep the flavor. Cuthberts stand very well. In Winnipeg last year one wholesale man said they were so good that you could taste the dew on them. (Laughter.)

Mr. CASTON.—The Wilson is the best strawberry.

Mr. BOULTER.—Yes, I would not put up any other variety. Others are very nice, but you have got to have a dark red berry.

Mr. BOULTER.—You can't get as much from an acre of ground from raspberries as you can from strawberries; but the farmers generally succeed best with raspberries.

DELEGATE.—What would you consider a good average crop of red raspberries?

Mr. BOULTER.—From two to three thousand quarts per acre. Had I known that little point about throwing manure under the rows two years ago I could have saved many dollars. It does just as much good, however, to keep the cultivator going between the rows.

A. A. WRIGHT (Renfrew).—Since I have commenced selling Mr. Boulter's fruit I have not had one bad can. That is a very important item to you people around here who grow the fruit, because if Mr. Boulter can sell cans that will sell again, your trade of course is going to grow. You don't know how a merchant feels when a man comes back and tells you that he bought a can of your fruit and it made all the people who ate it sick. If Mr. Boulter continues putting up good fruit it will be a grand thing for us merchants, because we can sell two or three times as much. With reference to planting out strawberries, I understood Mr. Woodrow to say he transplanted them the second time.

Mr. WOODROW.—When I set my plants this spring I set them in rows five feet apart and let them run and made yearling plants for setting next spring.

Mr. BOULTER.—I took a trip out to Winnipeg and Victoria last year. I sent the first can of goods that ever went over the Rocky Mountains to the Pacific Coast. They turned out all right. I was within two days' journey of San Francisco. They said the goods shipped them were better than any goods that ever came from San Francisco or Victoria; then they gave me an order for five cars of goods, which I shipped out there last year. The only complaint was that the labels were not got up as tastily as the American ones.

Mr. WRIGHT.—When we open the cases we find the labels are all worn and musty.

Mr. BOULTER.—This party in Victoria said the Americans could grow better grapes, but the other goods—apples, pears, plums—here are superior. I put up five thousand bushels of Damson plums and sold them for $14,000 in the city of Rochester—sold them to the Americans. We grow as fine plums as ever grew anywhere. The most successful growers are those who have Blue Damsons. The plums we grow are far better than they grow in the Maritime Provinces.

BLACK WALNUT TREES FOR LUMBER.

The PRESIDENT.—A gentleman living near Montreal would like to know if black walnut trees are sufficiently hardy to grow, for the purposes of lumber, in this locality.

Mr. GROVER (Norwood).—After I first began to plant black walnut I made the same enquiry as this gentleman. One of my neighbours said it would not grow here at all. I accidentally heard of Mr. Joly, of Quebec, and wrote to him. He sent me back a little pamphlet he had published a year or two ago saying that he had planted twenty-five bushels of black walnuts and they were then bearing their first crop at or near Quebec. I thought there would be no trouble, therefore, in central Ontario. I planted a large quantity and imported a large quantity of seedlings, and they are doing very well indeed. I don't see any trouble in raising them here as well as hickory or butternut; they seem to do as well, or perhaps a little better.

The PRESIDENT.—The next question is, will it pay a farmer to plant good land to walnut trees?

Mr. GROVER.—That involves a further question. The first factor is, What is good land worth? If you have had the experience I have had, there is very little profit in farming. Prof. Brown has figured out that every farmer of 200 acres ought to clear $2,000 an acre. I cannot find that any other farmer thinks so. There are very few farms that

are worked to the fullest extent. There are a few acres that we never can reach, perhaps across the railway track, or across the river, or across the hill, which, although just as good land as right near the homestead, are not conveniently worked. My experience is that that land cannot be profitably worked by the owner of the farm; it is not so convenient to manure it and harvest it, or to work in any way whatever. It seems to me that is the very land we can afford to plant in walnut trees. I have laid out the best land I can find to see what walnut will do on good land. I have also planted on poor land. My experience is that it is just as satisfactory on good land as any other crop you want to sow. Land not occupied by the owner at all, in the hands of a female or of a corporation, where you have to pay for superintendence and management, counting the time lost, putting on improvements and repairs, etc., will bring very little income. I have looked up the amount of rent that land will bring in Ontario. The Government report in Ontario represents it $3.60 an acre in Brant or Oxford; $3.60 is what the tenant pays. That includes $3,000, or $4,000, or $5,000, or $6,000 worth of buildings—say $2,000—and includes a lot of fencing which is rapidly deteriorating. Now, count the odd years when a man is to get no rent and pay for the repairs; you find you will lose from one-seventh to one-third of the whole rent and bring it down to a little over $2 an acre; and I am certain that, counting Prof. Brown's estimate of walnut trees, you will see that, after four or five years it requires no labor, or superintendence, or expense, at the end of four or five years it will pay a very good profit. Prof. Brown also found that small walnut trees, three or four inches, can be sold for veneers. In Essex, and Lambton, and Kent they are digging up old walnut stumps and carrying them off to the States to manufacture. All over Ohio they are hunting around for any old remains left on the farm. Black walnut is to-day the most valuable timber, and the most rapidly growing into value, of any timber a man can plant.

Mr. Boulter.—Give us your information where the walnuts could be purchased.

Mr. Grover.—Any nursery in the States can furnish any of them. Mr. Smith, in St. Catharines, can also furnish them. I notice an advertisement here in the *Horticulturist* of seedlings. It is just as easy to handle as the potato; all you have got to do is to stick it in the ground. and you can't help it growing.

Mr. Boulter.—You plant the nut itself and grow your own?

Mr. Grover.—Yes; I put them out last fall myself. Plant them in fall wheat stubble, or plant them in any ordinary soil. They are very thrifty; they will grow from the nut. I have arranged them four feet apart every way. I planted them more for the purpose of cultivation, eight feet apart in rows; then you could cultivate those rows with currants or any thing you like. It takes 4,700 trees to an acre at four feet apart. 2,000 walnut trees on an acre of land would be a pretty handsome piece of timber.

TRANSPLANTING SPRUCE TREES.

The President.—A delegate would like to know the best method and best time of year to transplant spruce trees. Will they succeed on high, dry ground, or must they be grown on moist ground?

Mr. Smith.—He has reference to native spruce. I have never had much experience in transplanting spruce from the forest, but our best time for Norway spruce we consider is in the fore-part of May, about the time the buds are starting out. The Norway spruce will grow on dry ground.

Mr. Bristol.—I bought eighty spruce trees for the use of the cemetery. I put out about eighty last year, and out of eighty some eight or nine are alive. I put out about a hundred this spring and about eight out of ten are now dead. The most of the land is high and dry. They live much better down in the valley.

A Delegate.—What time did you plant them?

Mr. Bristol.—About the last of April. Last year we planted them about the middle of June.

Mr. SMITH.—The great secret of transplanting spruce or any kind of evergreens is in keeping the roots moist. If they are at all exposed to the influence of the sun or dry winds between the digging up and the planting out, you might just as well throw them on the brush heap. There is a resinous substance which, if it once becomes dry, it closes up the pores of the roots, and they are gone.

Mr. BRISTOL.—Do you think that if we get them from the nursery that would be any better?

Mr. SMITH.—I think so, if they are properly packed.

Mr. WRIGHT.—Send your man out to the forest on a rainy day, and set them out at once and they will grow.

Mr. CASTON.—To my notion there is nothing prettier than our own native spruce, and I find nothing easier to grow.

The SECRETARY.—The white spruce.

Mr. CASTON —Yes. It grows to be a very beautifully shaped tree. A good time to plant it is the first week in June, on a rainy day; and if you can't get a cloudy or rainy day in the first week of June, you had better postpone your planting till next year. Take as much soil as possible, and they are almost sure to grow. I have them living this year that were transplanted the first week in June, and I only watered them a few times after planting.

Mr. WRIGHT.—As fine a row of spruce trees as I ever saw was planted on Dominion Day, the first of July; everyone lived.

HYBRIDIZATION.

Mr. P. C. DEMPSEY said: This subject I feel very delicate in undertaking, when I look about me and see so many persons that are well up in botany, in fact, botany their hobby. However, allow me to acknowledge certain authors upon this subject. Some years ago we posted ourselves in VanMons' theory in producing new fruits. VanMons' was in the habit of growing from seed first, and of the first fruits that these seedlings produced he would plant the seeds, and by passing them through two or three generations in this way he would generally find that he had arrived very nearly at a state of perfection. By this means he produced some very fine fruits. In VanMons' day, however, such a thing as crossing was unknown. It is, comparatively speaking, a new theory in the production of new fruits. Again allow me to acknowledge some individuals. I have learned much in private conversation with men like our own Mr. Saunders upon this subject; from Mr. Ellwanger, who was so successful in producing new roses from crossing, and from many others that have been successful. Now what we usually understand by the word hybrids is only cross-bred. The producing a hybrid would be the result of crossing two different species, but we often miscall it hybridizing where we are simply crossing two varieties of the same species. Mr. Hilborn was telling me to-day that they had succeeded in Ottawa this year on the experimental grounds in crossing the strawberry and the raspberry. That, I presume, might be called hybridization, but in crossing two varieties of the same species, like the pear or the apple, it is really not producing a hybrid. The object in crossing them is simply to get a variety for instance possessing the constitution of an inferior fruit and the quality of a superior fruit. That is the main object we have in cross-breeding. Now in order to do this, let me describe the principle of operating upon the blossom. Let my hand represent a flower. Let my fingers represent the stamens, and my thumb the pistil with the stigma at the terminus and the embryo fruit at the base. In order to hybridize or cross that flower with another variety we simply have to open a blossom artificially just before it is ready to burst, by hand, and pick off with a small pair of tweezers all these stamens, and we have the naked pistil exposed. Then we gather when ripe the pollen that is contained in the anther of the stamen when perfectly ripe, ready to burst, or rather have bursted; we gather it on a fine camel's hair brush and apply it to the stigma of the flower

from which we have removed the stamens. We don't always use a camel's hair brush. I have done it with a pencil, or my finger, or anything that is most convenient at the time. When we remove these stamens it is necessary that we should protect this flower, either by a bag made of paper or one made of thin cloth ; but the cloths should be very fine and very close in order to insure against the air carrying these small grains of pollen—they are very small, indeed ; we scarcely can see some of them with the naked eye, and they are in danger of passing through a coarse gauze, consequently it is necessary to use a paper or a very fine gauze. Then, again, we run another risk when we open this for the purpose of applying the pollen. The plant should be examined twice at all events after removing the stamens, and when we open this we are in danger of the flying pollen in the atmosphere dropping on the stigma of the plant, and so we fail in getting a cross between the varieties we wish to cross, so that we often are looking forward to a success when we fail entirely. After we have a blossom crossed we simply watch the fruit to see that nobody gets it and runs away with it. We take good care that we have that fruit matured. We plant the trees growing from its seed and watch them very carefully until we get them into fruiting.

The PRESIDENT.—When you bring your tree into fruit then you ascertain whether you have succeeded in the crossing or not ?

Mr. DEMPSEY.—You can always tell from the growth of a tree whether you have succeeded in having a cross or not. For example : I have a pear that has fruited for some few years. There are some here that have had the pleasure of eating it. That tree was the result of a cross between the Bartlett blossom fertilized with the pollen of the Duchess de Angoulême. You can see the cross in the growth of the tree. You can see the two appearances distinctly in the tree ; the form of the buds resembles the Duchess, though it is produced from the seed of a Bartlett. The growth of the wood looks like the Duchess, and you will see this even in the fruit and even in the foliage, both the Bartlett and the Duchess ; you can see at once that there is a cross effected there. Again, in the flavor you can taste the flavor of the two varieties. The season of maturing is nearer that of the Duchess than that of the Bartlett. It is a late pear. We have crossed several other things, and perhaps I will be digressing if I told of them, such as vegetables, flowers, etc.

The PRESIDENT.—In planting the seed of that first fruit, the result of the cross, do you find that each seed, if it is a success, produces the same or a different variety ?

Mr. DEMPSEY—Each seed produces a different variety, and then you select from that. You would be surprised to see that perhaps from the same fruit one variety would be large and another small, and one variety liable to rot at any time from the core and the other improving the longer you keep it—commencing to ripen, in other words, from the outside. This is a very important point in pears, to get such varieties as do not commence to rot from the core, because we are often disappointed in pears—they are rotten and yet look perfectly sound.

Mr. CASTON.—Do you find it a difficult matter to hybridize a grape ?

Mr. DEMPSEY.—No, it is no difficulty at all. It is all done as I showed you, and what will apply to a pear will apply to the grape. There are some varieties of strawberries, such as the Manchester or the Crescent Seedling, on which there are no stems to remove and which do not produce any pollen ; and all you have to do is gather the pollen from the variety you wish to cross them with, protect the pistil and dust the flowers, and you have a cross. In vegetables, for instance in the cucumber family, the pollen is on the stem, that is, stands up near the foliage, while the pistil blossom is attached to the embryo fruit running almost horizontally on the vines. It is a little difficult to cross the apple with the pear. We did produce, however, a couple of trees that I supposed to be a cross. A neighbor of mine was quite conceited in his knowledge of varieties of fruit, and told me he had never been shown a specimen of fruit, except three, in all his life that he couldn't tell the name of, so I took one of them out of my pocket and asked him what variety that was. "Oh," he says, "You can't fool me, that is a little Tolman Sweet." And I told him to be sure and look very carefully before he decided, that he might be mistaken, and so on ; and his son was by and said, "No, father, you are mistaken this time, that ain't an apple at all,

it is a pear." "Well, they two had to argue the thing out, one arguing that it was a pear, and the other arguing that it was an apple. However, there is one thing I will say, that it was just about as worthless as anything that ever grew in the world (laughter), but it shows that a cross may be effected. That was a genuine hybrid.

Mr. CASTON.—In crossing the grape do you just hybridize one blossom or go over the whole bunch?

Mr. DEMPSEY.—The blossom that we don't operate on we simply cut off, and that is necessary. You could not protect one blossom simply, but you must protect the whole bunch—have a bag and draw it over. There is one theory that Professor Saunders has been advocating that we should not lose sight of, that is, the constitution of the progeny invariably comes from the female. Now this, I think, can be adopted, from the fact that he has crossed a great many different species of fruits and flowers, and this, he says, is the result of his experience. If you want a strong tree don't fail to select a variety for the female parent with a strong constitution, and for the quality of fruit you can almost invariably depend upon the male. This theory, of course, fails to a certain extent under some circumstances but generally you can calculate that it will be correct. Now to prove to you the influence the male has over the female parent in the producing of cross breeds I will mention that we crossed some corns last year. Where we had a cross between the Yellow Flint Corn as the male, and the Stowell's Evergreen, a sweet corn, we found invariably it produced a Yellow Dent Corn. Then we reversed that, and where the cross was reversed the Yellow Flint Corn used as the female, and Stowell's Evergreen used as the male it produced a sweet corn. We crossed a few flowers some years ago. You that have a great amount of patience I advise you to try. I crossed some Japan Lilies with the Amaryllises, and I was able to show the result some thirteen or fourteen years after I made the cross. (Applause.)

FORESTRY AND TREE PLANTING.

Rev. George Bell, L.L.D., of Queen's University, Kingston, read the following paper:

In the thoughts which I desire to present to the Association, I do not expect to offer anything new, but considering the immense importance of the subject, I shall be satisfied if I can awake attention by reiterating truths known to you all, but the force of which is overborne by the inertia of ordinary human nature, and other causes.

In its state of nature, our Province was largely covered with thick forests, and the severe labor imposed on the first settlers of hewing out homes among them and clearing the land for agriculture, and the building of towns and villages, very naturally led to the belief that all trees were man's natural enemies, to be got rid of as speedily and completely as possible. The same process of cutting and burning went on in this country, as formerly in older ones, until we are beginning to find our rivers destructive torrents in spring, and so dried up in summer as to be in many cases worthless as water-powers or waterways; our lands dried up and scorched with sweeping winds in summer, and our tender fruits damaged by the blasts of winter. At the same time our supply of valuable timber for building and other purposes is in many localities becoming scarce and expensive.

In many of the countries of Europe large tracts of forest are owned or managed by the Government, and, although involving heavy expense for management, furnish some return of revenue from their annual produce. Our country is younger, and the same necessity of careful attention to forestry is not so apparent, yet everyone who gives the matter much thought must be aware that it is none too soon that something very decisive should be done, and very widely done, if as a people we are not to suffer serious loss from the bareness of the country turning it into a partial desert.

Let me refer for a moment to the ways in which the country is being denuded of trees:

1. *Cutting down in clearing.*—It has often been said that farmers should not make a clean sweep, but should leave some young trees to grow up. But some make that suggestion who do not know the difficulty in the way of carrying it out. It is extremely

difficult to save small trees growing in dense forest during the process of clearing, and even if saved then they would die afterwards, or only prolong a sickly life in their new environment. The true remedy in this case is replanting. In open copse wood the case is different, and where small trees are growing where they can be easily preserved and are likely to make a healthy growth, some should be saved.

2. *Wasteful lumbering.*—The incidental destruction of living timber, directly in connection with the getting out of square timber and saw logs, and indirectly by increased danger of fires, is enormous.

3. *Fire.*—The annual loss from this cause is a fearful source of injury.

4. *The construction and maintenance of railways.*—Few have any idea of the extent of the consumption of timber by railways, or of the incidental destruction caused by providing this timber. I submit some statistics respecting American railways from the United States Department of Agriculture, Forestry Division, on this subject (for the year 1886): *Ties*, 187,500 miles of track at 2,640 ties per mile, 495,000,000 ties, containing 1,485,000,000 cubic feet of timber. *Bridge and trestle timber, etc.*, 2,000 feet per mile, 375,000,000 feet. For both, 1,860,000,000 feet, or allowing $1\frac{2}{3}$ foot of round timber for each cubic foot in use, 3,100,000,000 feet of round timber. *Telegraph poles*, 5,000,000 at 10 cubic feet each, 50,000,000 feet. For 5,000 miles annually of new construction, add 13,200,000 ties, 10,000,000 feet of bridge timber and 150,000 telegraph poles. As ties last about seven years and the other timber about ten, the maintenacce of the work involves an annual requirement of 254,643,000 feet. It is estimated that for the railways in existence in the United States, about 8,500,000 acres of timber land have been cut off, and for annual maintenance and new construction 297,000 acres of heavily timbered land will be required. It is impossible to give an estimate of the consumption of timber for fencing, fuel and other railway uses, but the amount must be very large. As only a few kinds of timber are suitable for ties and some other railway uses, it follows that the supply is being rapidly used up, and that the certainty of a famine can even be only mitigated by an immediate attention to economy in use and extensive renewal of growth.

I have not at hand the information necessary to show in what ratio these figures will apply to Canadian railways, but as the consumption for equal lengths of track will not be very different, any one who has the figures of the comparative mileage (of track, not length of road) in the two countries, can make the calculation for himself.

The question of lumber supply for buildings and other domestic purposes is a very important one, and in this the danger of famine and necessity of foresight are still greater than in the case of railways. Steel bridges and ties will in time supercede wooden ones in railway construction, but it is difficult to see what can take the place of sawed lumber for house building. Add to this the question of the supply of lumber for the manufacture of furniture, and the general question becomes a very serious one. Black walnut, our best cabinet wood, is already at famine price, and will soon cease to be obtainable at any price. Even basswood is becoming scarce. Cherry, white ash, whitewood, chestnut and butternut are not very abundant, and they can never fill the place of the walnut. In the absence of this, probably our best furniture woods are black birch and birdseye-maple, but these also are not plentiful. Swamp elm will for a time fill a useful place in cheap furniture, but the outlook generally is discouraging. The serious nature of the case is in this, that many years must elapse before the evil can be undone, even if the most vigorous measures were taken for its removal. The inertia of human nature stands in the way of individuals making great efforts to secure a benefit of whatever value if its enjoyment is to be long deferred, while with corporate bodies such as railway companies, the directors have to show the best financial results annually, and their constituents would be very impatient of expenditures the returns from which can only be realized in the next generation. Yet the importance of the matter is such that railways should certainly enter without delay on the work of planting groves and blocks of timber. It should occupy the attention of Dominion, Provincial and municipal authorities, and efforts should be made to wake up every owner of a farm or large tract of land to the pressing necessity of tree planting. It has been suggested that railways should have rows of trees planted along their lines, but the value of this may be doubt-

ful so far as their being snow guards is concerned, the right of way being too narrow; but in exposed positions, if the land required can be procured, thick groves placed farther from the track would afford protection from snow-drifts.

Every farm should have a timber reserve for fuel and other purposes. Trees should be planted for shade and shelter near the farm-buildings, and wind-breaks should be provided. In many cases the timber reserve may be made to serve as wind-break also. I now venture to offer some recommendations to which I ask the earnest attention of the Association. I would not advise the scattering of trees over a farm to give it a park-like appearance. Let those who have land and means to spare to do so produce park scenery, but for farms generally I suggest something more practical. I recommend that every farm should have a wide, thick belt of trees, either reserved from natural growth or planted, on the side of the lot most exposed to the wind, and that if fenced fields are to be continued in use, groups of trees to afford shade for cattle should be planted at the principal intersections of these.

2. I ask for the abolition of the present very expensive and unsightly system of fencing. It would be much better and cheaper for all to fence in their own cattle than to fence out those of everyone else. Wire fences banished, trees should be planted along the lines of public roads, which would at once bound the lots, beautify the country and make the roads more pleasant for travelling.

3. I would ask for the beautifying of the homestead by judicious planting of both fruit and forest trees. Of course I do not mean to recommend (what I have sometimes seen done) an entire removal of every vestige of natural growth, and then planting two straight rows of such abominations as Lombardy or Balsam poplars from the gates by the roadside to the front door of the house.

4. The whole subject of forestry should be taken up and systematically studied by the Dominion and Provincial Governments. A careful survey of the whole country should be instituted, and those portions mapped in which the laws of nature require the existence of forest. Then, as far as practicable, large tracts of the original forest should be reserved and settlement excluded from them. The principal purpose in view should be to make these reserves at the head waters of river basins so as to affect the flow of the water along with the general production and saving of timber. Many other desirable results would follow, which need not be discussed here. The Association might properly urge this matter on the attention of the Governments of the Dominion and of Ontario. The Dominion experimental farms should go into extensive testing of many varieties both of forest and fruit trees, to ascertain what sorts are best adapted to several localities as regards climate, soil, etc., so that the public may be guided to a correct selection.

5. Planting should be begun with well-known varieties of value. In the Lake Erie region, the walnut, chestnut and tulip tree, with others, should be tried. In other localities groves of larch, spruce, maple, birch, hickory, ash, elm, cherry, beech, oak, pine, hemlock and cedar, may be tried according to circumstances. Especially valuable, it seems to me, would be larch, spruce, pine, maple, hickory and cedar for this purpose. A belt four chains wide, quarter of a mile long, would cover eight acres, a half mile, sixteen acres. On every farm there should be a reserve of sufficient extent, probably not less than from twelve to twenty-four acres. The position of this will be determined by local circumstances. If entirely new planting, it will be influenced by hill and valley, wet or dry land, stony or rough land, etc., but wherever practicable it should be so placed as to afford protection against stormy winds. It should be planted very thickly to induce upright growth, and after some years a periodic thinning out would be a source of profit, while the main harvest was being waited for. The cost of such plantations would no doubt be large in the cost of the trees, the preparation of the land, the planting and several years' cultivation, but it would be money well spent, and it would add to the value of farms much more than its cost. The work would of course usually be spread over several years. I cannot take up your time by dwelling on the resulting benefits, but if such planting became general, farms would be enhanced in value, protection would be afforded to animals, to gardens and orchards, more moisture would be retained in the soil and the air, and gradually timber would be provided for fuel, building and railway uses, and the whole country would be improved and beautified.

Mr. GROVER.—I fully concur with everything Dr. Bell says there. He takes up the matter exactly as anybody should. The recommendation to look after the wood we have got on our farms, and to look out a proper place to put more wood, not only to preserve our own wood but the wood in the hands of the Crown, is not spoken of a bit too soon. I think that remark would apply to the farmers of Prince Edward. I heard some farmers were cutting down the hickory trees on their farms. I sent down for hickory nuts, and I found the man I got the nuts from is the man that was cutting down the hickory trees

Mr. BOULTER.—I was talking with my brother about preserving wood on his farm. "Why," says he, "one growth of grain would pay for twenty years growth of the wood there." If all were of that opinion we would soon have very little wood. I have taken a great deal of pains in planting out trees on my farm, and the farmers around here have done so, making it a very desirable road to travel. We had a very serious wind here two years ago, and a great many of our best maples were blown down—so much so that the price of wood dropped down very much. Many fine maple groves were completely blown down. I have noticed that where trees have been cut out and the cattle allowed to run the trees die off very rapidly, the maple particularly, and we should plant out more trees than we do. Unless people take action, the Government should take action as recommended in the paper. Any who have travelled to the Western States particularly would see the beneficial effects of planting out trees; and even in our North-west last year in some places they were planting out, but they have not had the chance or time there to do it on an extensive scale.

Mr. CASTON.—The Government have already done this much in the matter that you are allowed so much of your statute labour for every tree planted. The tree requires to be three years old, and you are allowed twenty-five cents for every tree. In our section of the country we have planted rows of maples, and we intend to string wires on these trees for fences. I think the Government should take further action. It is a question whether the lumbermen have been a great blessing or a great curse to this country. They circulated a great deal money in the early days among the farmers, and made a home market for the farmer's produce, but they have destroyed a great many forests, and coming down your bay here yesterday I noticed that in every place there is a saw-mill, so I presume your forests are disappearing rapidly. There is a great deal in what Mr. Phipps has said about the want of timber having to do with the drouths. There is a great deal of land that is sold for taxes where the lumbermen have gone over it and taken the lumber off it and are not paying the taxes. I think it would be nothing but right that the Government should expropriate that land and let it be planted with some kinds of timber, and let it become Crown lands again, and, when it became valuable, sell it again.

Mr. MORDEN, (Picton).—We have seen the effects here in this county where the farms are laid out to run north and south, one hundred acres a mile long, and an eighth of a mile in width. They have cleared the land by leaving the timber at the north and south extremities, and this allows the west wind to drive through and sweep the country. If they had the timber along the west or east side of the farm so that it would be a wind break, it would be a great benefit to the farmer in ways mentioned here. I can remember myself when all the wheat fields in the county were winter-killed, except a little streak along the footings where the snow remained in the banks. It is a great loss that way, the destruction of timber. I know a farmer who allowed the trees to grow the whole length of his farm, and he grew wheat and he got rich while the neighbors didn't get along. Now one neighbor has stimulated another, so that the whole township has planted trees along the roadside. In another township north of this you would find very little planting. I have observed, in travelling through the country, one large tree in a field, and all the cattle gathered under it from the hot sun on a warm day for shelter, and perhaps the next winter there would be a great deal of snow, and they would go and cut that tree down; and many times I have seen cattle suffering from the heat and from the flies. Such conduct lesssens the success of the stock raising, the animal would not give nearly so much milk by being exposed to the sun and flies without any comfort or shelter.

Mr. BOULTER.—I heard one farmer say he chopped down his trees because the geese were lying under them when they ought to be eating. (Laughter).

Mr. MORTON.—I have seen a beautiful elm planted along the roadside, and farmers would go and cut down the elm because they didn't consider it a valuable tree, and perhaps it was the most beautiful tree on the roadside. Even in the winters you find them destroying trees along the roadside for firewood because they had not access to their fields.

Mr. GIBB.—In the spring of 1879 I planted about a thousand trees to test a timber plantation. My object was to see which were the best trees, the native or European species. I planted them side by side, three and a half feet apart each way, but I planted them in such a way that if I had to thin them afterwards to seven feet each way I would have a certain amount left of each kind. I found our white pine a little better grower than the Scotch, and better than the Austrian pine. I fonnd the Norway maple a little faster grower, though not always perfectly certain of growth, than the hard-leaf maple. The ash-leaf maple failed because I got a Southern form of it, and it was not hardy. The European larch was a better grower than our native tamarac. It is too soon to say which is doing best; a number failed. I think the best field trees I have are the European White Birch and the Silver Poplar of Europe. The Silver Poplar is a rapid grower, and it has suckers, which are a good thing in a forest tree. It has a better quality of wood than the other poplars. But for any other purpose than field it is not much use, because you can't get a straight stick off it. A perfectly straight stem like the mast of a vessel we have not got in this country. Though Prof. Budd, of Ames, Iowa, has imported a good many, he has not imported that, because I have looked at all his poplars and they all wabble The Yellow Locust is not perfectly hardy. If it was it would be the best for fence posts.

The SECRETARY.—Mr. Gibb has spoken of the Yellow Locust, and just here I think it would be very interesting to know just where it will grow, how far north it may be grown. He said it is tender with him. I have noticed a gentlemen, Mr. Hicks, of Rosslyn, Long Island, speak of it in a forestry report as to its value for fence posts. He says he knew of posts three inches through lasting thirty years. That would be a great durability. He states that it would be very valuable as a tree to grow for profit. You can grow some twelve hundred per acre, and at twenty-eight years of age they would produce from to two to four posts each and these posts would be worth fifty cents each; that would be a total yield of over $2,000 from an acre.

Mr. CASTON.—Was this in Ontario?

The SECRETARY.—No, it was on Long Island. Where we can successfully grow these locusts, they would be a very profitable tree. In Grimsby the Pseudacacia or Yellow Locust is not affected by the borer in the least and it is perfectly hardy. I have some trees of it planted some fifty or sixty years ago, and they are about seventy-five feet high, with trunks over eleven feet in circumference. They grow faster than any other tree I know of.

Mr. GARDNER.—Thirty years ago this spring I set a Balm of Gilead, and it is now over three feet through.

The SECRETARY.—Do you know the value of that wood here?

Mr. GARDNER.—It is worth about $15 or $16 a thousand—about the same as basswood.

Mr. CASTON.—There is another tree that has not been mentioned here to-day, that is the white ironwood. Carriage makers are now using it in preference to hickory for wheels. Second-growth white ironwood makes better wheels, and you have to pay three or four dollars a set more for them. It is a very slow grower.

The SECRETARY.—The locust tree is used for the same purpose, and is ever so much faster a grower.

Mr. CASTON.—For wheels?

The SECRETARY.—Yes. The yellow locust is used for wheels, not the clammy locust, which is a much smaller tree and often riddled by the borer.

Mr. GIBB.—There is a great difference in the hardiness of the locust. Mr. Beaver, of Milwaukee, had some trees that he sent to Dakota. They had proved perfectly hardy there, but whether it was in Central Dakota I don't know. The tree is certainly long-lived.

in many instances, for that which is said to be the first tree that was carried from this country to France is still living in Paris, and it was planted about 1680. I do wish we knew where we could get the seeds from the northern limit of this yellow locust and the Platanus, the Plane tree. I have a Coffee tree I got from Rochester. It sometimes goes back six inches, and in other cases it is quite hardy. There are a number of trees which, if we can only get them from their northern limits, are hardy and will stand our exceptional winter; but if we get one that will stand only our ordinary winter, some day when we get an exceptional winter they will fail.

Mr. GARDNER.—We have any amount of this seed, and it is flying all over.

Mr. GIBB.—I don't want to get it from here; I want it from some higher limits. We are continually getting seed from the southern limits. Another thing: I wish we knew where we could get the nuts, for planting, of the sweet hickory, that is, a selected sweet hickory of the largest size and thin shell.

Mr. GARDNER.—Come here in the fall of the year and we can furnish you any amount of them.

Mr. MITCHELL.—Is the Plane tree you mention sometimes called the sycamore?

Mr. GIBB.—Yes.

Mr. CASTON.—There was a tree sent out three or four years ago, the Catalpa Speciosa, by the Association. Have any members got it growing? There is a specimen three years old where I am living—a very remarkable tree, nine or ten inches across, which has very large leaves and looks very well.

A DELEGATE.—I have had one three or four years; it is perfectly hardy.

The PRESIDENT.—The tree is perfectly hardy in the Province of Quebec. Mr. Gibb has several.

Mr. GIBB.—I would not say hardy. The wood is often rotten on the inside, and I have lost a number of them. It shivers during winter. For a climate a little milder than Abbotsford it is all right.

Mr. MORTON.—Last summer we saw a number at the English Church clergyman's place in Collingwood, and they were perfectly hardy there.

WHEN AND HOW TO CULTIVATE THE STRAWBERRY.

Mr. HILBORN.—The method that I generally adopt is to have the ground well prepared to plant as early in the spring as possible in rows about four feet apart, and a foot apart in the row, and to keep the runners cut off up to this time, and to thoroughly cultivate as near the plants as possible without interfering with the roots; and the little space you can't reach with the cultivator go over with the hoe, and weed out with the fingers any weeds growing close to the plants. Constant cultivation, constant stirring well is what they require early in the spring and about the middle of this month or a little later. If you let the runners begin to grow they will form a narrow matted row by fall; and continue the cultivation through the whole season. Then in the fall, as soon as the ground freezes two or three inches deep, cover the places between the plants with wheat straw. It is very important to get the straw between the rows and to place very little over the plants. If there is much over plants and heavy snow falls during the winter, they are almost sure to be smothered. Early the following spring, when growth begins, part any straw from over the plants, draw it towards the centre of the row so as to give them a free chance to come up, and leave it there until the fruit is gathered. After the fruit is gathered, if you want to continue them the second year, you have to remove the straw from the tops of the plants and cultivate up between the rows again; narrow down the rows a little, make them considerably narrower than they were the previous season, and let them grow again in the same way; but I think, as a rule, it is more profitable just to take one crop and plow them under. In that way you grow better fruit on the first season, and you can also grow plants to supply your plantation. If you keep it up two years you run out of plants, as the plants that come out of the second

season are not so good. It is better always to take plants from newly planted plantations; they are more vigorous and seem to do better. I think that is the reason why the old Wilson has been running out. People use the little weak plants of the second year's growth; they will use those plants to replant again, while if they would take plants that had never borne fruit and dig up the old rows so as to get good, strong plants, there would be no danger of the varieties running out.

Mr. MORTON.—Do you give them no spring cultivation at all?

Mr. HILBORN.—Well, that is a matter of fancy; it depends a good deal upon the circumstances. If the season is likely to be a dry one it is better to remove the mulch and cultivate and then apply the mulch again; but that means a good deal of labor.

INTRODUCTION OF RUSSIAN FRUITS.

The next question was: What has been done to introduce the hardier varieties of fruits from Russia?

Mr. GIBB said: The time will come soon when I can report from my own orchard. We have got to have our reports from different lines of latitude. Prof. Budd, of Ames, Iowa, in latitude 42 or 42½, will not be a guide to me at Abbotsford, in latitude 45½. I can only say I have got now something over a hundred varieties of Russian and German apples in my orchard, and I have got in one instance the same thing from five different sources in Russia. There are many mistakes, but we are trying to reduce the mistakes to the lowest possible number. The first is the early Thaler, or Yellow Transparent. This is an early apple, fit for table on the 25th of July. It is riper and better of course a week or so afterwards. This is the earliest fruit I have. Then there are a lot of others. Longfield is a very awkward tree; it is a weeping tree, in fact, but it is very young bearer and a hardy tree. The fruit is not suitable for shipping, and I don't think the tree is one of the hardiest, but I must say it is quite a success with me at Abbotsford. I had some three bushels of the fruit last year and some the year previous, but the tree is very young. It is an unusual bearer considering it is making a fair growth. I have seen one or two varieties in the west that are doing remarkably well. One was Golden White a fall apple, but a very good producer, and hardy. Another one I like very much, a bright, glossy little apple, with white flesh, is an apple called Raspberry. It comes in a little after Early Joe.

Mr. HILBORN.—Do you know anything about MacMahon's White?

Mr. GIBB.—No, except that it is getting a very good name for hardiness in the Northwestern States. I must say a large number of these Russian trees are remarkably promising; and I think your President will bear me out in saying that the most of them look very healthy.

The PRESIDENT.—Very healthy. I never saw finer.

Mr. CASTON.—Can you give us the name of any of these Russian apples that are long keepers?

Mr. GIBB.—No. I can give you other people's opinions. When you get into the southern part of Russia, where grapes like the Concord would ripen year after year, they fall back on the German late keepers. That is not a question we went to Russia to look up. We kept entirely out of the grape growing regions when we went to Russia. In the opinion of Prof. Budd the longest late keeper is the Pointed Pipka.

The PRESIDENT.—Can you suggest anything that this Association could do to promote such experimenting?

Mr. GIBB.—Yes, I would like to see your north frontier counties test these. Reports from Abbotsford ought to be useful to your northern latitude. Many of them won't be failures; they are going to be fair bearers, hardy trees, and produce a fair quantity of fruit. I don't say they are going to be long keepers, but they will be worth trying. Then of the Russian pears, there are one or two that I think will be useful where you can't grow ordinary varieties and where the Flemish Beauty begins to fail. I am a

little afraid of these pears for growing in climates where you can grow the Concord grape, and ripen it thoroughly, because there they are very apt to rot at the core. They are much more likely to rot at the core in a climate like this than in Russia; you have so much more heat. Some Russian pears are doing very well with me, but they can only be looked upon as a fruit for cooking. One thing I am sorry for, and that is, that the plums of the Volga have not been imported in this country, and are rather difficult to get; because they are growing in little peasant villages that would not understand correspondence. The cherries I have more hopes of, but most of these cherries color some little time before they are thoroughly ripe. They are acrid and astrigent a little bit when first they begin to color, but when thoroughly ripe they are sweetish rather than acid or sub-acid, and they are very nice indeed, but they must be protected for two weeks, and if not the birds will have them instead of ourselves.

Mr. WRIGHT.—Which variety is that you are speaking of?

Mr. GIBB.—Several varieties called Vladimir. Some are weeping in form, and some are upright. Some have dark-colored flesh, and some have light-colored flesh. The cherry that is going to be most successful with us is what they call in Central Europe the purple-flesh Morello.

Mr. HILBORN, (Ottawa).—My experience is of a short duration. I am not able to give anything of much value at present. We tried a great many varieties, I think about two hundred varieties of north Russian apples, and perhaps seventy-five of pears, fifty of cherries, and forty or fifty plums, we got the first of them a year ago this spring, and the balance this season, so that our experience at the Experimental Farm is so short that it is of very little value. We hope to be able to give you some results later on. We got some of them through Mr. Budd and Mr. Gibb, and some from Washington, and some from other sources.

UTILIZING WOOD LOTS FOR PROFIT.

The next question was, How can a natural wood lot of Beech, Maple and Elm be best utilized for profit?

The SECRETARY.—I think that Mr. Caston might reply to this question so far as the maple is concerned. He has been utilizing the maple woods to pretty good advantage, as we can see by the fine samples on the table before us of maple sugar and maple syrup.

The PRESIDENT.—We will take the next question in with that, What profit may be derived from an acre of hard maple by sugar making?

Mr. CASTON. I would very much regret to have a spring go by without making some syrup. I consider maple syrup one of the greatest luxuries we have, because it is the purest of saccharine matter, and the sugar we get from maple is the purest sugar under the sun. As to the other kinds of timber, I don't know how you would best utilize the elm and beech; but I regard the maple as one of the most useful trees in Canada; and I think when they took the Maple Leaf as the emblem of Canada they did a very good thing. The maple is useful not only as a shade tree; it is the very best of fuel, outside the use of the wood as timber for vehicles that have to carry heavy loads; it makes good, stiff axles. Most of the carriage-makers in our part of the country have always used it for axles; and we most of us know what beautiful furniture some kinds of maple will make. It is a beautiful shade tree; for growth it is hard to beat it; and among our deciduous trees I don't think we have anything that looks nicer than the maple, and it is not very long in growing to quite a size. With regard to maple syrup, we make it out of our original woods. Any trees that blow down we use for fuel, but we leave the maple standing there, and tap them in the spring. This last spring was a very favorable one and we made a large quantity. I have about five acres of land in maple trees and on this area about five hundred trees far enough apart to grow to nice size. Some of the largest ones we had two buckets from, and we made about two hundred gallons of syrup.

The SECRETARY.—What profit would there be per acre in making syrup?

Mr. CASTON.—Out of four or five hundred trees you would make, in a favorable season about two hundred dollars worth of syrup. It is not merely the value of it, but the luxury; you get it long before fruit season, and you make it in the slack time when you are not doing much else, so it does not take valuable time.

The SECRETARY.—Counting the labor, would 500 trees yield a profit of $200.?

Mr. CASTON.—The labor is not much, because it is done without hiring hands. Of course it would cost something for the outfit; that is, tin buckets cost about twelve cents apiece. The faucets cost a cent and a half, etc. The hole in the tree should be made 9-16ths of an inch. The old custom was to make a great gash with an axe; that in a very short time ruined the tree, but now it is found that this little instrument will get as much sap out in the course of a season, and more than we will by the use of the axe. The axe will cause more to run for the first two or three days, but then it will dry up. This mode will cause it to run all the season. We use a bit to bore with. With this there is not a drop wasted. There is no farm but might very well have a few acres in maples. Almost every farm has an odd corner where they might have them. Five acres would hold about 500 trees, and off that quantity of trees when grown up, you can make from 150 to 200 gallons of syrup in a season without a great deal of labor.

A DELEGATE.—What about the boiling.?

Mr. CASTON.—We use an evaporator; there are thirteen apartments in it, and the raw sap runs in at one end, and the syrup runs out at the other, not finished up as it is in this can, but very nearly as good; with a very little finishing up in the kettle it would be like this. I venture to say that there is more sweetening in this maple sugar to the pound than there is in any other sugar you can get, no matter where you get it; and it is more wholesome. More than that, I have to say that this syrup in the spring of the year, acts as an alterative on the system, and if you have a cold there is no way in which you can cure it quicker than going into the bush and drinking lots of this hot syrup. These trees on waste land would be a very profitable investment. You can put them in a place where they would act as a wind-break and as a shelter, and utilize it in a great many ways. The sap as soon as it runs should be manufactured as quickly as possible. The quicker you can manufacture it into syrup or sugar the better, not letting it stand any longer than you can help. This is the way we have it fixed: we have a trough with a strainer in the trough, and it runs from that into the evaporator. There is a continuous flow all the time. It is very clean, because we get it in tin buckets, and scarcely any dirt gets into it.

Mr. WRIGHT.—In the County of Leeds, which is further south than we are, the maple trees are much more productive than they are in our section. There is a man named Smith in Harlem, and I purchase every year from him a thousand pounds of maple sugar. I gave him ten cents a pound for it, and he tells me that he makes more out of his sugar bush than out of any other part of his farm. He makes it when he has very little else to do, and he makes it by the same process as Mr. Caston.

Mr. DEMPSEY.—Did you ever try to make sugar out of the sap of the butternut tree?

Mr. CASTON.—No; I have heard some of the old settlers say they have tried it years ago out of pumpkins, but it was such a slow business that it was far better out of the maple. This is the first time I ever heard of the butternut.

Mr. GIBB.—I have an impression that the sap of the butternut is not much less strong than that of the maple, only the trouble with it is that the bark is bitter, and the old-fashioned way of cutting it with an axe made the syrup bitter; but with these little taps that would be avoided. You could not make a syrup that would crystallize, but you could make a good syrup. If you are planting the maple as a sugar tree along your lakes, where you have not the alternate freezing and thawing that we have inland, you may not have sugar seasons. You might have bad sugar seasons in that case.

Mr. DEMPSEY.—I have a neighbor who taps butternut trees. I have never seen the sap or tasted the sugar, but he told me it ran more than the maple and made a better quality and brighter sugar than the maple tree.

The PRESIDENT.—Have you ever made use of the sap of the native birch?

Mr. CASTON.—Only for vinegar. They are the greatest trees to run I ever saw; they would run themselves to death if you would let them.

Dr. MORDEN.—I have seen sugar made from it.

Mr. CASTON.—I never did; there is a very small quantity of saccharine matter in it. With regard to planting maple for that purpose, a low, damp place is the best. There is another little wrinkle about it; the deeper you tap your tree the better the color of the syrup will be.

Mr. GIBB.—The soft maple also makes sugar. The white birch makes sugar, but you have to boil it a long time because the sap is so very thin. The yellow birch makes sugar, and the sap is stronger and needs less boiling; but our Indians at Caughnawaga make a certain kind of sugar. It is not crystallized, and it is always made into little patties with the hand; I think it is strained through a blanket or a moccasin, and that which is really genuine has always the print of their fingers on it. (Laughter). It has some flour in it, and it is made of yellow birch and hard maple and soft maple and butternut all mixed up together. It is not bad. (Laughter).

At 5.30 o'clock the meeting adjourned till eight o'clock in the evening.

A NOTE ON FRUITS.

The following letter from Mr. P. E. Bucke, of Ottawa, was read by the Secretary:

I had hoped to have been able to visit you at this time, but my chief having been obliged to absent himself on sick leave I have been detained to do duty in his place. I could not allow the meeting to assemble without a few words and a small contribution in fruit.

I send some samples of the Conn gooseberry which I much regret is still lying in a partially dormant state, as it has never been propagated and placed on the market, yet it stands to-day without a rival, for size of fruit, and as an absolute mildew proof plant. Mr. Conn the proprietor has offered the right of sale of the whole stock of four hundred plants, for the sum of one hundred and fifty dollars. I also send some Downings picked on the next row six feet apart to show the difference in size at this season when neither have come to their full growth. The Conn has so often been described in our paper and reports by myself that it is useless saying anything further about it. The Secretary has two or three plants if they are yet bearing, he can speak of it also.

I send some Fay's Prolific currants, Moore's Ruby, London Red and Red Cherry, all red currants, as samples of small fruit grown by myself. They are not ripe, but they are a fair size and show what can be done by the haphazard cultivation they receive from my own hands on very light soil. On heavy well tilled rich soil they could be vastly improved, and yet the small fruits are despised by many, and are only cultivated by the few. It has been wisely said "he who gives quickly gives best." It is so with the small fruits; in one, two and three years any of these may be brought to perfection. There are nurserymen in almost every town of any size in Ontario or parties who have plants for sale, many people give them away. A prize is offered every year of some fruit with our own paper, the *Horticulturist*, from these with a little skill in a few years the fruit garden may be stocked, whilst the paper gives direction for cultivating them.

There is no reason why almost everyone should not have fruit of his own raising, if he has not the fault lies with himself, and he has himself only to blame. The time required is slight, the price to be paid for plants is nominal, and the crop, if insect enemies are warded off, is certain.

PARIS GREEN FOR CODLING MOTHS.

The PRESIDENT.—Have we any apple-growers present who are confident that spraying the trees with Paris green is a remedy for Codling Moths?

Mr. DEMPSEY.—If you use Paris green too strong it will destroy the foliage of the apple, and it only requires caution. A teaspoonful to a pailful is sufficient, and it will destroy the Codling Moth or any other insect if you apply it in season. I think every person who has tried it will endorse those sentiments.

The SECRETARY.—I have been trying it every year for some years past quite extensively. I every year compare parts of the orchard where I omit spraying with those parts that I spray carefully, and I observe the great difference. This year I left two acres of orchard where the ground was covered with strawberry plants, wholly unsprayed. I sprayed the whole orchard that was accessible very carefully with a large force pump, fixed in a waggon. I have been observing very particularly within the last week or two the part that has been carefully sprayed, comparing it with that small portion which I have left without the application of the poison; and where it has been well and carefully done the apples are clear; I could scarcely find any apples that are affected by the moth, whereas in that portion where I omitted to apply the poison it is quite easy to find them, so I am more than ever convinced of the effectiveness of the application. I am expecting fine clear fruit all through the orchard where I applied the Paris green.

Mr. CROIL.—How often did you apply it?

The SECRETARY.—Only once, except that we had been at it only three or four days when there came a heavy rain, and we had to do that much over again. It needs to be done early—I think very soon after the bloom falls—as soon as the apples are well formed. Two applications would be more effective than one; the second one about a fortnight after the first. I notice that it is not merely in the blossom end that the egg is deposited; it is on the side of the apple as well. If you will observe you will find there are fully as many apples stung on the sides as on the end.

Mr. DEMPSEY.—Is that by the second brood or by the first? I notice the second brood almost invariable deposit their eggs on the side of the apple, while the first brood deposit theirs on the calyx.

The SECRETARY.—The second brood would not be so early, they do not appear until about the middle of July.

Mr. WILLIAMS.—I have been working with Paris green for seven years. This year I have used nine pounds. I have used it largely with water, with lime, and with plaster by dusting. Where I use it heavily with water I prefer to dust the trees with lime afterwards. The foliage is not injured, and with plum trees particularly I put one-half a teaspoon of Paris green to a pail of water, and use three applications to the plum trees. By the use of slacked lime directly after the trees are wet it keeps them fresh, vigorous, and a lively green color. Last year I had plums trees that only had a few blossoms on, and I sprayed them and saved the fruit. I sprayed the Duchess of Oldenburg that stood near the house, from which for nine years I had never gathered one apple. I gave that tree three applications of Paris green, with about one-third of a teaspoonful of Paris green to a pailful of water. That year I put up three barrels of apples. The next year it failed. The next time I sprayed it I put up four barrels of apples. I would spray one side and not the other; where I sprayed it I would get fruit, and where I did not I got none. Last year we sprayed nearly the whole orchard, and this year we have gone over the whole of it. They are very clean and fine so far. I don't see any spots or worms on them.

Mr. PETTIT.—How soon did you spray your trees?

Mr. WILLIAMS.—I began before the blossom dropped, with both apple and plum.

The SECRETARY.—Would you not kill a good many bees?

Mr. WILLIAMS.—I never noticed any fatality to the bees.

The PRESIDENT.—As soon as the fruit is fairly formed you begin.

Mr. WILLIAMS.—Yes; on some specimens I noticed the blossom had been stung by the curculio, the large kind, of a steel color, and it stings the fruit of the apple as well as the plum. I lose as many Duchess apples from the curculio as I do from the moth.

Mr. PETTIT.—In spraying for the curculio, which do you destroy, the insect that lays the egg, or the larvæ after it hatches? In what way is it effectual?

Mr. WILLIAMS.—I could not say which. I spray the trees, and the fruit comes out clean, that is about all I know about it. I don't know whether it kills the insect itself or the larvæ.

The SECRETARY.—Is the fruit stung at all?

Mr. WILLIAMS.—No; the fruit is perfect, without a sting.

The SECRETARY.—Then it must ward off the curculio itself?

Mr. PETTIT.—How do you apply the lime after spraying?

Mr. WILLIAMS.—I have a duster with a handle about one and a half feet long, and I put a cedar pole in that so as to make it twenty-five feet high. I have a force pump for the Paris green, which I put on a waggon in a tank, and drive from tree to tree.

Mr. PETTIT.—How many ounces to the barrel do you apply?

Mr. WILLIAMS.—I calculate half a teaspoonfull to a pail of water, measure the barrel, and put in the poison in that proportion. In using it in the lime or the plaster, I made it about the same strength as I would to kill the potato bug.

The PRESIDENT.—I suppose your experience is that the old custom was to use altogether too much green. It requires a very small quantity, you find?

Mr. WILLIAMS.—Very small. I began very small, then continued trying it to find how much they would stand before the leaves gave way. I handle the hose with one hand, reaching the highest trees, and at the same time work the pump with the other hand.

DANGERS OF PARIS GREEN.

The next question was, is there any danger from the use of Paris green as an insecticide by absorption in the soil, or absorption in the fruit?

The PRESIDENT.—It strikes me that the one that wrote this question is the one that should answer it, Mr. Morton.

J. A. MORTON (Wingham).—I don't think there is any danger of poisoning by absorption in the soil. I believe that even if Paris green were put upon the soil in moderate quantities, that it would not reach the fruit, because the plant itself has the power of eliminating from the combination of substances such things as are essential for the growth of that plant, and rejecting those portions that are not necessary. We find that other poisonous substances, capable of thorough solution, are fed to plants, and that they have the power of rejecting the poison; those substances are not found in the fruit, because in order to obtain the fruit it would have to go to the leaves, be liberated there, and return to the fruit. I don't see, therefore, any danger on that ground. As to whether it could be absorbed by the fruit or not, I think that is out of the question. Botanists tell us that fruit does not absorb anything from the outside—that anything that goes to make it up is received through the circulation of the plant. The only difficulty would be small portions of it lodging in the calyx end of the fruit. The fatality that could have resulted from that could only be ascertained by experimenting, by examining the fruit to see how much arsenic was in the end. I think it is referred to in Mr. Fletcher's last report. Experiments have been had to determine whether any appreciable arsenic has been found in the calyx end of the fruit, and in only a few instances out of five hundred was there found any trace of arsenic, and that was in such minute quantities that a man would be liable to die in some other way than by poisoning if he ate the apples.

Mr. DEMPSEY.—Can Mr. Morton tell us whether the arsenic contained in the Paris green evaporates as it does in the pure arsenic itself? I heard a gentleman say, not long ago, that his dog ate half a pound of arsenic that had ben exposed to the atmosphere, and it only made the dog better, made him healthier.

Mr. MORTON.—I have no doubt if your Paris green were exposed under certain conditions, that it might resolve itself into arsenic, and thereby be volatilized; and from what I have seen of arsenic that remained open for eighteen months, in my experience, not exposed to the wet, but in a dry place, it was quite as efficacious at the end of that eighteen months as it was before; and all I can say about that dog, is that it was a dog peculiarly well adapted for the eating of Paris green. I don't think any other well-bred dog would have that experience. (Laughter.)

SPRAYING PUMPS.

The next question was this: Two spraying pumps are spoken of in the *Horticulturist* One has been used by the President and the other by our Secretary. We would like to know their respective merits; the cost is very different.

The PRESIDENT.—I have Brooks'. It had not been used much before I left home.

The SECRETARY.—This is something like asking me which is the best instrument, a hoe or a plough, for cultivating the ground? It depends on what you want it for. The two pumps are for wholly different work. One is a large pump, and the other is a small hand pump for use in the orchard. The pump that is made at Oakville, which resembles the Field pump of Lockport, is the best I know for orchard use. It will send a spray from the wagon over the orchard tree of any size. The Brooks' Champion, which is also referred to, is the best one I know of that I have tried for the garden and for small trees. It will send a spray perhaps twenty or twenty-five feet very nicely, but it is only adapted to be used in a pail, not for a tank or barrel.

The PRESIDENT.—They have an attachment to it where it is used in a large tank or barrel.

Mr. HILBORN.—Does this pump throw a continuous stream?

The PRESIDENT.—Yes.

Mr. CROIL.—How many trees would you spray with the Oakville pump?

The SECRETARY.—I never counted, but as fast as you can walk along with a horse. I have a man driving who works the pump, and another man who works the hose. The work is done almost as fast as a horse will walk along, stopping a minute or two at a tree.

OUT-DOOR ROSES NAMED.

The next question was, name the five best roses for out-door cultivation, giving the reasons why they are given the preference.

Mr. MITCHELL (Innerkip).—It is rather a hard matter to decide which are the best roses. I find that beginners very often don't value to the same degree the same roses which we old growers do. Beginners generally choose some extreme of color; they prefer a very dark rose or a very light one. Old growers prize continuity of bloom as of more value than perhaps some extreme of color. On my way here I spent two days at Ellwanger & Barry's, at Rochester, and I there made a note which coincides with my own experience as to which were the most valuable perpetual hybrid roses. I have marked a doubt whether Victor Verdier or General Washington should be placed first. The Washington possess no fragrance, but it is a most continuous bloomer. We can get good bloooms, I believe perfect blooms. I believe General Washington has been the means of getting me more prizes on roses than perhaps any other rose. It is a first-class free-blooming out-door rose. It is red—not very deep or very brilliant in color, perhaps, but old rose-growers value it very highly indeed. The Victor Verdier is also another perpetual blooming rose. We get blooms all the season till the frost prevents them blooming any longer. The Victor Verdier also is not fragrant. As some one has remarked, it is very hard to get the whole round of perfection in anything, and some way these very valuable perpetual bloomers lack something. They generally lack fragrance. I find I have placed next on the list La France—a hybrid tea-rose. It possesses fragrance in addition to its many other qualities of value, but in our rather harsh, dry atmosphere, it sometimes does not open freely; but La France is a very valuable rose, not only for out-door cultivation but for conservatory in pots. Gabriel Luizet is another very valuable rose; it is a perpetual bloomer, which, if we count it by points, is a very essential thing in a rose in this country. It is a new one. I have entered Coquet des Alps, which is such a thoroughly good blooner that it deserves the first place in any collection of roses; and of course in making up a small collection like this we try to get over the different range of colors as far as we can, and it is nearly white. The Victor Verdier is nearly pink.

Among the very dark roses I have found the Prince Camille de Rohan to produce a very great variation. There are many other roses that are so nearly identical with Prince Camille de Rohan that I have been forced—and much against my will—to put upon some occasions several labels on roses picked from the same bush. (Laughter.)

Mr. WRIGHT.—What color is your Prince Camille de Rohan?

Mr. MITCHELL.—Pretty dark, almost maroon, not so bright as Baron de Bon Stetten at very best, but it far exceeds either of these in its perpetual blooming qualities, and they are fragrant, very useful roses.

QUESTION.—Are roses difficult of cultivation? Can you give plain directions for an amateur?

Mr. MITCHELL.—I could not give a complete formula of instruction in the matter, but I will tell you the main secret in rose-growing. The insect pests have prevented people from cultivating them. Begin before you think it is time to use insecticides. Rose-growing has been a hobby of mine for a long time—as long as I can remember; and I find the out-door rose to be one of the easiest managed plants I have anything to do with; and I only attribute my success with roses to the freedom my bushes have from all those insect pests, because everything I do, I do it before any insects make their appearance at all. People consider perhaps, that roses need some special soil or some special aspect—that they need an unusual amount of fertilizers; but I have not found such to be the case, particularly when you plant out young plants. Very often I find that too much fertilizer is used at first. A heavy fertilizing is not good for fruit growing. If you wish to fertilize do it after the plant has got established. As to soil, you must not plant roses or anything else which is to pass the winter in a state where the roots of these plants will be virtually immersed in standing water the whole winter, or the roots will perish; but where land is naturally drained or artificially drained, with sufficient depth so that there will be plenty of roots left to take up what sap they require in the spring, in almost any soil roses will do. As a preventive, I go over my rose bushes with a solution of tobacco. I get the stumps from the tobacconists where they manufacture cigars; we get them for nothing, and I suppose any of you can. Some use the chewing tobacco, but it absorbs the water more than the refuse does. I go over them with that solution just before the leaves are coming out. This is to prevent the ravages of the rose-hopper, or what is called thrip. I go over the bushes, either with the water-can or syringe. The smell of the tobacco makes it distasteful to the insect. For the rose-slug we use hellebore. Some will tell you that you have to syringe on the under side of the leaf, because the most of the day the rose-slug is on the under side of the leaf; but at night it goes forth and eats the leaf on the upper side, so if you syringe the leaves on the upper side, the rose-slug will do you no harm. I use ordinary barnyard fertilizer, and gentlemen from England, which is considered to be a particularly favorable climate for rose cultivation, have stated to me that they never saw, even in England, finer roses than mine are.

Mr. MORDEN.—What do you do with the green rose aphis?

Mr. MITCHELL.—While you are syringing for the thrip you are syringing for the aphis. Tobacco doesn't seem to be good for anything but a human being. (Laughter.)

A MEMBER.—What do you consider the best mode of cultivating and managing the out-door roses in the summer season—spring, summer and autumn? Should they be covered during the winter, and what ones?

Mr. MITCHELL.—I do very little indeed more than I have told you to keep clear of the insect pests. In the spring time sometimes I omit manuring for a year, as long as I feel that the bushes have plenty to feed upon. I find, even myself, sometimes, that I am not better for being over-fed. (Laughter.) I used to prune too heavy in the spring. You must bear in mind the balance between root and branch. The branch or foliage is just as necessary to the root as the root is to the top. I pruned at one time at the expense of the vitality and vigor of my plants. Now I don't prune much in the spring. I let them bloom out free. I prune enough to preserve symmetry, and prune out any weakly branches, but even this spring, in standard hybrid perpetuals, I had some of them six feet high, and so I had on other seasons, and I found that it adds to the root growth. I prune after the heavy spring blooming—prune pretty heavily; the roots have made their growth

to a great extent, and more than that, in the later season of the year roots are not so easily affected. When the ground is wet you can far more easily kill the root than when it is dry. When it is near the winter a waggon-load of evergreen branches will go over a large lot of roses. Cedar is the best. Hemlock sometimes will drop its leaves, but cedar will not. For protecting roses there is nothing like placing an evergreen bough on each rose plant. Pea-straw is a bad thing. Manure is very bad; you kill your plants by over-protection. Give them a certain amount of food; give them a fairly drained soil, and there is no reason why you should not have good roses. There will be occasions when we have harsh, dry air for a period, when numbers of our roses will not open well; but you will have so many periods throughout the season in which you will have good roses that I believe after all the rose is one of the most satisfactory plants we can grow in our garden.

The PRESIDENT.—Would you cover them all?

Mr. MITCHELL.—No, especially our summer roses such as the Cabbage rose; they are very hardy, and they don't require it to the same extent as hybrid perpetuals, but still it takes very little time when you are doing the rest, and they are all the better for it. I find a great many say that they cannot bend their roses down. Well, when you find a limb that seems so stiff that you would break it, don't bend the limb; dig a little to one side of it, the root will bend and this does the plant no harm whatever. Dig down a foot or as much as is necessary so as to bend the root. I have broken or half-broken the large leading root off, so that many would suppose the bush could not grow again in the spring. It does not make a bit of difference as long as you don't break it off altogether. But the root won't break easily. In such kinds as the Baron Rothschild, we dig a bit of earth with the spade and bend it over, and put the bough on it, and it will pass the winter all right.

RASPBERRIES FOR THE HOME GARDEN.

The next question was, What are the most desirable raspberries for the home garden? Name three red and three black; and is there any desirable yellow?

Mr. SMITH.—I would name for the three red for this part of the country, the Herstine, the Cuthbert and the Turner. For three black I would name Souhegan for the earliest, the Hillborn and the Gregg. The best yellow or white that I have tasted so far is the Golden Queen.

The SECRETARY.—Don't you like the Marlboro for red?

Mr. SMITH.—In quantity I consider it a poor bearer. If I were naming for market I should say the Marlboro. I consider it one of the poorest in flavor. It is very showy, but in quality it is not there.

The SECRETARY.—You don't mention the Schaffer for canning.

Mr. SMITH.—For canning purposes it is very good. I don't know whether you would call it a black or a red.

TRANSPLANTING.

The next question was, At what age, other conditions being equal, can apple and other trees be most successfully transplanted to withstand severe cold in our more northern counties?

Mr. GIBB.—I have always dug my trees, or procured them, in the fall, heeled them in, and then planted them out next spring. I had heard it said by Prof. Budd, that he found it best to wait in spring till buds were just beginning to swell, and then transplant. A year ago I did that, and I had the poorest growth from my transplanted trees that I had for some time. I remember getting a number of budded trees; they were the

Fameuse ; I got them in the fall and heeled them in ; and in a budded tree the stem is never perfectly strong, and in heeling in a tree you would naturally take advantage of the bend in the stem instead of turning the crook upwards. In that way I could tell which side of the tree was downwards and which was up when they were in the orchard afterwards, and the side of the tree that was upwards, though pretty fairly covered with snow-drift during the winter, did not make anything like as good a growth the first year, and perhaps the second year, as the side that was down near the ground. That made me still more in favor of this heeling in. Of course heeling in needs a little care. I usually cover the stems of the tree right over with black earth. I very strongly approve of the plan of getting trees in the fall, heeling in, and then planting out in the spring.

The PRESIDENT.—What age trees would you transplant?

Mr. GIBB.—I don't think it much matters so long as you can throw them into a vigorous growth the following year. I always plant potatoes among my apple orchard the first year, and that makes a good growth the first year, without any trouble the second year.

APPRECIATION OF MR. GIBB'S SERVICES.

Mr. CASTON, of Craighurst, here introduced a resolution embodying the sentiments of appreciation of Mr. Chas. Gibb's services in the interests of Canadian fruit culture, which were felt by the members of the Fruit Growers Association of Ontario, the original copy of which has been mislaid.

Mr. WRIGHT.—I am very glad to be able to second that resolution. If any man in Canada or on this continent has done anything worthy of praise for the introduction of hardy fruits, it certainly is Mr. Gibb ; and if any people ought to be thankful for the work he has done it is the people who live in the northern sections. I don't know what we would do if we had not some one like Mr. Gibb. He bestows his time and his money, and he gives all the energies and everything that he has apparently up to nothing else but this fruit subject ; and I don't know where you would find a man with the capabilities that he has who would do this kind of thing. He has had peculiar advantages, and we are reaping the benefit of it, and what is better, it does not cost us a cent ; and we certainly would be ungrateful people if we did not thank him for the labors that he has given us.

The PRESIDENT.—I think it is hardly necesssary for me to add anything to the resolution itself and the remarks so well made. I spent a couple of days with my friend Mr. Gibb lately, and I saw there in his grounds the result of his past labors of many years ; and to appreciate his labors thoroughly you must see the place itself; you must see there what he has done besides what we have read ; you must see for yourselves to appreciate most thoroughly. It really is something wonderful, the work done there, not only in fruits but in forest trees, in plants and shrubs. There was only one flower missing that he should have there—one of the leading flowers of any country—in his already fine collection ; I refer to a good wife. (Laughter).

The resolution was put and carried unanimously by a rising vote.

Mr. GIBB.—I hardly know what to say, for I did not expect a resolution of this kind, and it is really very kind of you ; but, as is apt to be the case in things of this kind, I am afraid my services are overrated considerably. As to the expense of procuring these things, Prof. Budd has sent me a very large number of them. Then another collection came from Rochester, and another from Tuttle of Bariboo, and others from Ellwanger & Barry. The most of these came from the importation of 1870. That importation fell into bad odor for some time owing to the serious mistakes that were in it, but by and by in Wisconsin and Minnesota, Russian fruits came to the surface, and a number of these fruits that we have the greatest hopes of were introduced in that importation ; so that we began with the United States Government, and then those who tested these things from that importation, and then the importation brought out by the Iowa college. I have

to look these things up, and I am testing these things now; but really, that resolution, I don't like it, because it overrates my work in connection with this matter to a very serious extent. It is meant to be as truthful as it can be, but I still don't agree with it. It is just one of these little works that has been done step by step by a large number of people, and unfortunately you are crediting me with the work done by those who preceded me. However, we are working out in Quebec things that will be valuable to you in this Province.

ORCHARDS FOR PROFIT.

The next question was, in view of the ravages of insect enemies, the rigors of our winters, and the present prospects of a future market, would it be advisable to plant a large orchard? Would it be likely to prove a profitable investment? Answers expected from Mr. Dempsey and the President.

Mr. DEMPSEY.—With respect to the insect pest, I am satisfied that we can quite easily overcome all the attacks of insects by taking the matter in time. The great cause of failure is that we don't commence soon enough. I think it is impossible to overdo orcharding from the fact that the demand for fruit increases at a great deal more rapid rate than it is possible for us to increase our orchards. My mind runs back some years when I first began to take an interest in apple culture. Then we thought a dollar a barrel for apples was an enormous, an extravagant price. We thought we were doing well if we got fifty cents a barrel. We though there was nothing we could grow on the farm that would pay so well as apples at half a dollar a barrel. Now we are not satisfied with two dollars a barrel. If there has been any increase I don't see that we should be afraid of the future. As to the orchard, I say plant as many trees as you can take care of, and then stop.

The PRESIDENT.—I quite agree with all Mr. Dempsey says. I believe there is not the slightest danger of overstocking the markets we now have, if the orchardist is careful to plant only the best varieties for the particular section in which he lives—those varieties, I mean, that bring the best results as to growth of tree, cropping qualities, and market value. We find that our markets are increasing continually. We cannot keep up with the markets. This last spring, besides the British and European markets, the Western States have opened up to us. We have had our own Northwest, which has been a fine market for two or three years, and now the Western States opening up and offering a very keen competition for our best apples—offering keen competition with the British markets—offering even better prices. Many of our shippers found they made more money by shipping to Chicago, St. Louis, Nebraska, Omaha, and through Michigan we find that the Americans in the west there were shipping their own apples to us and to other sections and buying our apples, as they considered them superior to theirs—buying ours for their own home use at much higher prices than they could realize on their own apples. So that, considering that question altogether, I would not hesitate at all in advising a person to plant largely—and when I say largely I mean that which each individual can take proper care of. It is a hard thing to lay down a list of varieties that would suit all sections; it is impossible. When I am asked for a list of varieties for any particular section, I always give a list of those varieties I consider upon the whole to have the largest value in them. Then let that individual enquire of his own neighbor, and he can judge far better in that way than I can judge for him, and find out amongst the varieties that I give him the ones that succeed best. He can always come to a better judgment than anyone else can for him.

Mayor PORTE, of Picton, after greeting the delegates, said: Were I to give you my experience in fruit growing it would not be very profitable to you. I had two plum trees, and waited about twenty years, and off one of them I got two good crops of plums; off the other I got two good plums; but the fruit was so good that I was every year hoping

for a crop and did not like to cut them down, until Providence saved me the trouble and the trees blew down. With roses in this county I have been eminently unsuccessful; still I have managed to have a few. I must say I have gained a great deal of information here this evening, and I think that I will profit by it. I would bid you all welcome to Picton, and say in the words of my native land, "Cead mille failthe."

The PRESIDENT replied to the Mayor's greeting, stating that the delegates had been much pleased and profited by their visit.

The meeting adjourned at 10 o'clock till Thursday at 10 a.m., and upon reassembling at that hour, Mr. Mitchell, of Innerkip, read a paper on the following subject:

CONSERVATORIES, THEIR MANAGEMENT, SELECTION OF PLANTS, ETC.

Mr. F. MITCHELL, of Innerkip, said: I have always made this part of horticulture a hobby; I have been nothing but a flower man. I think we could do more if we would each take some special line. There is a greater interest being taken now-a-days in floriculture. At the exhibitions you will always notice a crowd around the stand where the flowers are exhibited. It is not a matter of profit perhaps, but I don't know anything which any of us whose tastes lie in that direction can derive more pleasure from than we can from the culture of flowers. At the farmers' institutes last winter I brought up this matter of flower culture, and I found that they took great interest in the matter. Sometimes they would discuss it for a whole evening to the exclusion of other matters.

I wish to be understood as taking up this subject altogether from the amateur's standpoint, and as considering the limited conservatory of ordinary use, and one in which it is desirous to accommodate as many different general species and varieties of plants as can be grown successfully. The size must, of course, be regulated by the pocket and enthusiasm of the builder, but the smaller the more difficut to preserve an even temperature. The material of construction for the outer walls or sides is not very essential if it but be frost-proof, or nearly so, although I favor double boarding with tarred paper between. As to the style or form, and with it the situation or aspect, it should always be, for a general collection of plants, of some form of the ridge and gable plan, with the sashes sloping east and west. This gives the fullest sunshine in the morning and evening, while at mid-day the rafters and sash bars exclude a large portion of the sunlight; consequently an even temperature is more easily maintained. I may mention, while on this head, that when attending these meetings in different parts of the province, or when travelling with any other object in view, gardens and flower-houses are always among the foremost objects of attraction to me, and that which presents itself first to my notice, with regard to the conservatory, is the matter of location and form. I find many, very many, constructed as a lean-to and situated on the south side of the dwelling. It would be impossible for a professor of the art to produce good results in such a house as this, and I believe such houses as these have completely discouraged many beginners. If I was to select an aspect for a lean-to house I would choose the north before any other, for though not suitable for all kinds of plants or for all seasons, yet many of our finest summer-flowering plants will attain a greater degree of perfection in this than in perhaps any other location or style of house. If, however, the south side of a dwelling is the only available location I would advise constructing the flower-house on the ridge and gable plan which I have already mentioned; in this manner this location can be utilized as well perhaps as any other. My own conservatory or greenhouse has no lights in the south gable, by this I have a bench at the south end shaded from the south or mid-day sun while it receives the morning and evening sun, and at all times in the day it receives light from above; for a large portion of the year this is the most valuable space in the house. It is very desirable. or imperative rather, in the sort of conservatory we are considering, one in which a number of different plants can be grown, to have a shaded portion as well as other sunnier positions. But I will probably make further mention of this when I take up a few of the desirable

plants for the conservatory. If practicable the house should be wide enough to admit of a raised or filled bed in the centre. Sod and new or loamy earth, with a little manure, is the best material to fill this bed with. It is not necessary to wet the sod before using as it will soon rot in the ordinary temperature of a greenhouse. Hot water is, I think, all things considered, the best mode of heating. The first cost is more than that of smoke flues, but where winter bloom is desired the result is more satisfactory; the after or running expense is, I think, not much different in the two systems, if there is any difference the hot water system is the cheapest. The first cost of the old smoke flue system is the cheapest of all, but in the winter, when but little ventilation can be given, the gas, no matter how well conducted the flues may be, more or less of which will escape, affects the blooming of some kinds of plants. The ordinary geranium is perhaps more easily affected than any other plant. I have never seen really good bloom on geraniums in winter in a house heated by smoke flues. Many other plants, however, and many of which are apparently more tender than the geranium produce the best results at any season of the year in houses heated on this plan. I am not very well posted on the steam system of heating, but cases have come to my notice where closer attention was required in firing than in either of the other systems mentioned. I know of cases where attendance is required throughout the night when the temperature is very low. Being forced to rise and replenish the fires on a cold winter night greatly detracts from the pleasure otherwise enjoyed in the possession of a conservatory. I have, however, been informed by reliable persons that the steam system can be so constructed as to retain heat for as great a length of time as by any other system. I will not pretend to make a complete selection of desirable plants for the conservatory, but will confine my remarks to only such plants as I am familiar with. For winter blooming the cineraria is particulary valuable. When intended for winter blooming I sow the seed in the spring or early summer, and after potting keep the plants as much as possible in the open air throughout the summer. A cool place with a northern aspect is the best, the north side of some building where the sun's rays can only reach in morning or evening. Care must be taken that the pots do not get water-soaked for any length of time as excess of moisture is very injurious. I notice that even many practical florists never over-water the cineraria. If persisted in the plant will first wilt and soon altogether perish. On the approach of cool weather the plant should be placed in a cool, airy position in the conservatory. The cineraria will make a finer and a far more prolonged display at this season than when brought into bloom, as it usually is, in the early spring. The Chinese primrose is another valuable winter-blooming plant. The seed should be sown in May or June, and I prefer to grow it also in a shaded place in the open air throughout the summer and removed to the conservatory on the approach of cold weather. The carnation is another particularly fine winter-flowering plant. It is not only a useful decorative plant for the conservatory but is of even more value for the lasting and beautiful cut flowers which it furnishes throughout the winter. For the best plants cutting should be struck the previous winter or spring and be planted in the open ground throughout the summer. The plants should not be allowed to bloom while in the open ground. They should be taken up and potted and removed to the conservatory in October or November. Ordinary fall frosts will not harm them. Many varieties of tender roses bloom profusely throughout the winter. Varieties of climbing habit will generally give the most bloom and are easily managed. They should be planted in the bed in the centre. I recommend the following: In whites the old Lamarque is the best for the beginner at least. It is not a rose of very high finish but is a rampant grower, is almost mildew proof and requires but little care, except such as it may require from the pruning knife occasionally. Gloire de Dijon, peach or fawn color, is a first-rate rose for the amateur's conservatory. A sweet-scented, good-sized well-formed, constant-blooming rose, and is nearly, though not quite, as easily cared for as Lamarque. In reds, Reine Marie Henriette and James Sprunt are perhaps the best among the older varieties and are easily managed. I know that amateurs a[illegible]nerally advised, by those who profess to be posted on this matter, not to attempt to grow that magnificent yellow rose Marechal Neil, but if thrifty young plants are selected and planted in the ground in the part of the house in which the temperature is the most even and least subject to strong draughts it will generally succeed well. I have more perfect success

with it than with any other yellow rose which I have tried. Nearly all hybrid perpetuals and hybrid teas will bloom freely in the latter part of winter. These should be grown in pots. By far the largest portion of flowering plants bloom in the spring. I will not enumerate any of these, but will make mention of a few valuable summer-blooming plants. For an early summer-flowering plant the Agapanthus is well adapted to the amateur's conservatory. Insects rarely prey upon it, and though a strong-growing, stately plant the flowers possess a delicacy and purity which exact universal admiration. For bouquets in which delicate tints are required rather than striking colors the Agapanthus is unsurpassed. Anyone can grow it to perfection. A sunny position is the best. Most of the new, large-flowered fuchsias are worthy of a trial, although I notice they are very rarely produced in anything like perfection in ordinary small conservatories. A partially shaded position, a cool, even temperature, and frequent and copious syringing is necessary to success. The comparatively new, large-flowered, tuberous Begonias are useful, handsome plants. The Chinese hibiscus is worthy of being grown far more than it is. Some of the double varieties produce blooms six inches across. The colors in many varieties are gorgeous and striking. The hottest and sunniest position suits it best. A plant which is a greater favorite of mine for the conservatory than perhaps any other is the Gloxinia. A bunch of well-grown Gloxinias in full bloom is a grand sight. Those who have seen only indifferently cared for specimens cannot form an idea of the wonderful beauty of this flower when at its best. Compare the most beautiful, daintily dressed child with the most neglected little street arab and you have not so wide a difference as there is in the extremes of this flower. I mention this matter of ill-grown Gloxinias because I see so many of them. A few natural requirements of the plant need to be borne in mind, and if so it is very easily managed. In the first place it cannot bear the direct rays of the sun. In the style of conservatory I have advised it must be grown on the shaded bench at the south end. The foliage should never be syringed or allowed to become wet in any way. The plant should not be exposed to strong draughts. If these things are attended to and a rather high temperature kept up in the early periods of their growth they are easily grown. The Gesneria is another plant beautiful both in foliage and flower. It requires exactly the same treatment as the Gloxinia. There are many other beautiful summer-blooming plants which I would like to make mention of, but it would prolong this to too great an extent. Perhaps on some future occasion, if not here, elsewhere, I will take this up where I now leave off, and then I will perhaps be able to discuss a few of the many spring and autumn-blooming plants suitable for the conservatory. In concluding this, at the present time, I may say that the most complete formula of rules for guidance, or the most approved structure or appliances will not avail much, if the possessor, or person in charge, is not a true and devoted worshipper at the shrine of Flora.

Mr. Dempsey.—Farmers should know that it is very much easier to grow flowers, and that greenhouses are much easier built than most people think. I used to run a greenhouse to a considerable extent. The past eight years we let it go back, but I wanted a hot-bed last spring and I partitioned off about thirty feet by ten of the greenhouse and set in a stove. You would be surprised to see what little wood it required to keep that warm. I have seen some very successful greenhouses that were built convenient to the kitchen, and simply a pipe run through from the kitchen, which furnished a circulation of hot water and warmed the little greenhouse, and the plants were kept in a very nice state. There are some houses heated by hot air in Trenton, where they have a register connected with the greenhouse, and they can maintain whatever temperature they wish, and they grow very fine plants. Those greenhouses are almost invariably facing the south, but they are certainly successful in growing plants. It is requisite that they should partially shade the greenhouse occasionally. We can produce almost any plant at the present day true to name from seed if we like and almost invariably true to color. It is much better to pay a shilling for a paper of seed than it is to pay a shilling for a plant. You would get a hundred or two hundred plants from the paper of seeds, and invariably the seedlings produce more and better bloom than the plants grown

from the cuttings. A few shillings invested by farmers in this way would pay them if they have any taste at all for floriculture.

The SECRETARY.—Do you advise crysanthemums for house culture?

Mr. MITCHELL.—I don't find people are as a rule very successful with them. I don't advise them as strongly as many plants which are considered more rare. The crysanthemum is looked upon as a common plant; it is very uncertain without its management be from skilful hands. I see that a great many fail with the crysanthemum, but still they grow it in the open air throughout the snmmer, or a portion of the summer, and then remove it to the house or conservatory.

Mr. DEMPSEY.—The most beautiful rose I ever looked on in my life was a Gloire de Dijon, grown in the open air, but it was planted just in front of the house, and just in front of the rose was a cellar window, and the party simply took it off the trellis and poked the bush through the window and let it remain in the cellar through the winter. They protected the roots from the frost; they threw over some evergreens to keep the frost out of the ground, so that the roots were not destroyed, and wintered it in that way.

The PRESIDENT.—You would require to take the furnace out of the cellar if you had one there.

Mr. DEMPSEY.—There are very few farmers with furnaces in the cellar.

ROUGH HANDLING OF FRUIT.

A question, which was deferred from yesterday, was then taken up—Have shippers generally the same cause of complaint as to rough handling of fruit by carriers as is mentioned on page 150 of the current volume of the *Horticulturist?*

The PRESIDENT.—My experience covers a number of years, and I know the experience of a large number of western shippers who have with myself been for years large shippers to the British and European markets; and the result of our experience has been this, after testing the matter, and after dealing with the railway companies, writing to them and pleading with them, and our steamship companies at Montreal, viz.: That we advise all shippers to act as we have done, namely, to ship all our fruit for Britain or any European country by New York, and cut adrift from Montreal entirely. We see no other remedy for it. Our past experience has been that everything we have shipped by Montreal to London direct was a matter of ruin to the shipper. We find that when they are shipped by New York not only will the line to New York handle the fruit better in carrying them, but better in transhipping it on to the vessel; and we can from any western point land fruit better in Norway or Sweden or Denmark in far better order than we can by Montreal. The balance has been largely in favor of New York; so much so that it is a clear matter as between profit and loss to the shipper. I feel, and we all feel, extremely sorry for this; we would rather do our business through our own country; we would much prefer dealing with our own lines at Montreal; but we are forced to forego that. We find that the railway companies from the line to New York will do almost anything we ask them. When our fruit arrives at Buffalo or Suspension Bridge, if it is only one car, they will run it through at express speed to the seaboard; and there it is handled promptly and carefully placed on the vessel; and almost all the lines running from New York will carefully place it in the coolest part of the vessel, and if necessary put a cold blast through the apartment, keeping that fruit in perfect order across the Atlantic. We have pleaded very hard with our steamship companies at Montreal to do the same, but they will not do it. They will scatter that fruit all around any place; where there is room for a barrel they will tumble it in. And when I speak of our railway and steamship companies in these strong terms I also include our express companies, which have acted most abominably in the handling of our fruits. They seem to take a particular pleasure in taking up a box or a basket and seeing

how far they can throw it. We put up some of our fruit in baskets with handles on so that we thought they would have to take it up by the handle carefully; but they pick it up and pitch it to the other end of the car to see what kind of a jelly they can make of it. I am very sorry to have to speak of matters of this sort, but I speak in plain Queen's English, and I only hope that the matter will be brought to the attention and minds of these people—or to their hearts, if they have any; and we do hope for something better in the future. In the meantime we can do nothing else than withdraw our fruits from that particular line of traffic and ship by New York entirely. We find that is the only remedy left for us.

Mr. BOULTER.—Can you get as cheap rate from New York, or do they ship it by the cubic feet?

The PRESIDENT.—There are secrets in all trades, and there are some points in connection with that. The Grand Trunk will charge us more if we ship by New York, we find that. We have nothing but Grand Trunk in our section. We hope soon to have the Canada Pacific there; whether that will make any difference I don't know. I thought the Canada Pacific was going to deal better with us in some ways, but we find it hard to deal with them in shipping to the North-west.

Mr. MORTON.—You will find it worse.

The PRESIDENT.—It may be worse, I don't know. From my station (Goderich) to Liverpool by Montreal the rate is 95 cents a barrel; by New York that would be $1.10 or $1.15. But we found ways and means of getting over that, and I suppose I may as well mention it; and the way we adopted was this: We did not take a bill of lading at all from the Grand Trunk; we did not take a bill of lading from the American railways; we took our bill of lading from the Steamship Company, and the rebate gave us, in the long run, a cheaper rate by New York than by Boston. I pleaded hard with the Grand Trunk on that very point, because it was safer to ship our apples by New York than by Boston in cold weather, very much safer, but they would not yield at all; however, we got the best of it in the long run, and we had our fruit carried better by New York. We have asked the Grand Trunk to adopt the system of placing buffers between the cars. We find there is an immense damage done to our fruit by this continual shunting at way stations. Well, they considered the expense of that too much. They do it on the other side, the American railways, or they will send our fruit by express and not allow any shunting at all. If necessary they wil turn a car or two on to an express train and run it through, or if they have enough fruit at Buffalo or any place there they will put an engine on it and make a train of it. They give us dispatch in every way. If there is a shortage at New York to the steamship company we can settle with any American railway in a week or ten days. I have a matter just now with the Grand Trunk. It is running about five months and it is not settled yet, and it is a shortage of two barrels of apples by Boston. I don't know when it will be settled—you never can tell anything by Grand Trunk.

Mr. BOULTER.—As we have an express man here to-day, I hope he will take your remarks. I have no complaint. I can load up a car of apples here, or a car of canned goods, and I can know to a cent what it will cost me to British Columbia; but when you ship anything to the Old Country you don't know what it will pay you. They have wharfage and tonnage and dunnage. (Laughter.) I shipped last year to London, and when it got to London the fellow drew back on me for $300. It cost thirty-five pounds to send that car from the door here to London, and it cost twenty-five pounds to take it out of the vessel and put it in the storehouse. Unless we can get some system jammed into their heads in the Old Country so that they can tell us what they are going to charge before we start, we must stop it. You don't know what you have got to pay till they draw back on you. We get a good rate now from here to Liverpool, London and Glasgow. I am sorry as a Canadian to see our stuff go by American roads. I have not got the sympathy, though, to lose money by our own roads if they won't do it as well as the others. It is a shame to see fruit handled the way it is when we pay the express company a good price for carriage. I shipped strawberries to Peterboro', and I didn't get enough to pay the cases. Unless the express companies handle goods at a fair, reasonable price, and handle them

better than they do, it is not encouraging to ship them ; and I do hope that due importance will be given to that by this Association, not only that we should have a good rate, but that they should handle with care. I hope our own Canadian routes will not be cast overboard for lack of a little common sense on the part of the managers.

Mr. A. H. PETTIT.—From my experience in shipping to the Old Country I quite agree with the President in regard to the routes, for I think I understand packing fruits for the Old Country, and when I take Ben Davis and other hardy varieties and ship them in cool weather, and they arive in the Old Country wet and slack and wasted, it must be from carlessness in handling. In reference to the Express companies handling fruit, they do handle them very loosely, but I think fruit growers are a little to blame in this matter too. Is it possible for an express company—running, we will say, one car on a fast train —to take a couple of thousand baskets of fruit, and take them on from a couple of stations in about four minutes, and deliver them in good order? In our place the express companies have threatened to dismiss the fruit growers. As many as possible go into a car and others pass in the fruit, and we can put in six hundred baskets of fruit in four or five minutes—so you can imagine how expert we have got ; and the express company, when we speak about our fruit not arriving in good condition, threaten to dismiss us from the service. If their men handled fruit the way we do they would dismiss them out of their service altogether ; but we can't do anything else. Now we are going to adopt another plan. We called the fruit growers of three or four counties together to discuss the matter fully, and decided what we thought would be satisfactory to us provided it could be arranged with the Grand Trunk Road. That arrangement we made. They put on a special fruit train, fast freight, shelved cars, and every convenience for shipping, and they now run that train at a time of day that is suitable to arrive in the different markets where we want it, at the proper time. Last year the bulk of the fruit in our section of the country was shipped by freight. Well, we had just one difficulty to contend with, and that was the cars were too close ; they were not sufficiently ventilated in the top and in the sides. We have gone again to the road this year, and they have improved our facilities, or are going to as soon as we have sufficient fruit to require them. The doors are to be grated, and they are to be properly shielded, and the freight train run. Now, I think if the fruit growers could unite and have markets in our towns and ship by fast freight, and if all the goods arrived in the morning, it would be a good deal better for the shipper and just as good for the consumer ; while it is also better for the dealer, because when fruit comes in several times a day he can invest very little in the morning for fear of large consignments coming later in the day and he will get stuck, so that he has to buy very cautiously. I think an experiment will be made in Toronto this season, or early next season, for a fruit market where our fruit may arrive late in the evening. It will arrive in the city some time in the night, be shunted at once into the market, and there the cars will remain till so early in the morning as it is decided to open the market. Then fruit will be taken out just where it is to be sold, without all this handling and cartage and expense. If then the fruit growers look after their fruit, as we shall, and the commission men look after taking it out, it must be well and carefully handled, arrive in good order, providing the cars are properly ventilated and run in the night. I think the local shipping in this country, if the local growers would take hold of the matter, would be brought down to a system that would be very satisfactory to all. I believe that our plan is going to be satisfactory in our part of the country. Our arrangement there is to have an afternoon train for the Montreal market and other eastern points, and an evening train for Toronto ; thus we have two fruit trains daily, In reference to the Old Country shipments, I really think there is something very, very wrong in the system of shipping at the present time. On one consignment you may be very much pleased with your sales, probably the most inferior stock ; the next, of the very choicest and best, and long keepers, you will find wet, wasted, and in fact rotten and everything else. You never know what you are going to do ; it is a mere matter of speculation, and a very risky one at that. It seems as though in the shipping part of the business they are either cooked in the hold or damaged to a great extent by hand.

Mr. DEMPSEY.—I would not ship by New York at all. Sometimes our Canadian shippers handle fruit too roughly ; but sometimes we favor American institutions too

much. I was talking to a man that was selling peaches. He said, "I would pay twenty-five cents a basket for American peaches and take them with my eyes shut rather than take our Canadian packed peaches at any price with my eyes open." Do you feel suspicious that the fellow was favoring American institutions? Then let us not do that. I was cheated, badly defrauded, in shipping by New York.

The PRESIDENT.—In what way?

Mr. DEMPSEY.—My goods did not arrive as nice as they did by going by Montreal—so much so that we did not get the price of the barrel over and above the freight. We shipped some fruit to Toronto last year, and wanted to know if we had better ship by express. Why, no; ship by freight by all means; don't have anything to do with the express company; they will charge you more, and they handle it roughly. Well, we shipped those goods by freight, went to Toronto, found that the price there was not so high as it was somewhere else, and we brought it back again. Now, those goods returned to us just about as good as they started, by common freight, and the Grand Trunk treated us very well in the matter; and I am going to always praise the bridge that carries me safe.

Mr. WRIGHT.—I have been buying apples for five years from the same man in Prince Edward County. The man was trying to find and get as good a rate as he could, and he could not tell me what he would do. I said, "Go on and buy the apples and ship them just as cheap as you can, and I know it will be all right." I got the apples all right; they were right themselves every time I bought them from him, and the price was right. That was a Prince Edward County man, and they were Prince Edward County apples; and that is one of the reasons why I wanted so much to come to Prince Edward County to see these honest men that raise those apples.

Mr. DEMPSEY.—I may say to Mr. Pettit that the apples grown in the County of Prince Edward are far superior to any apples grown in the Niagara District; all he has to do is to bring his apples in the season and we will compare them.

Mr. PETTIT.—Send to our county fair an exhibit of your fruit and we will return the compliment.

Mr. DEMPSEY.—We will meet you on those terms on the first of December or late in November.

The PRESIDENT.—Speaking about the difference in the quality of our apples, there is no question at all that the Canadian apples are superior to any American or continental apples. (Applause.) The markets of Britain have proved that beyond the shadow of a doubt. You take the average of all the markets for all our varieties of apples, you will find that that average is probably about two shillings a barrel in favor of Canadian fruit—that is, that the apples of Canada will sell upon the general markets of Britain at an average, I think I am safe in saying, of fully two shillings per barrel over any others. Of course American apples from the northern States of the United States come the nearest in competition with us. Now as regards different sections of Canada there is no question of doubt but there are differences in various varieties. For instance, I don't believe there is a section of Canada that will grow the Fameuse apple equal to the Island of Montreal. Take the Fameuse and all that family of apples, and we cannot grow it in any other section that I have seen equal to the Island of Montreal; the St. Lawrence apple also. Take the Gravenstein, the King of Tompkins County, the Ribston Pippin, they are a perfect picture. Their Blue Pearmain is fine, but not equal to the Blue Pearmain grown in British Columbia, which exceeds it in size and color. In that way you will see that different sections have their peculiarities; and I find this, that if you want to get high quality, high flavor, in any of our fruits—in other fruits as well as the apple—the further north you can grow that special variety the finer and stronger the flavor will be; and that accounts for the fact that one may say in this section that they can grow an apple of a higher quality than they could in Niagara District. Take the American Golden Russet grown in the warmer sections of New York State and compare it with some russet from the middle part of Ontario, or the northern part, and you will find the apple is much higher in flavor, and the color of the apple is higher, and color and flavor go together.

Mr. SMITH.—Does not the difference in price between the American and Canadian apples depend somewhat on the size of the barrel, too; don't we use larger barrels than they do on the other side?

The PRESIDENT.—No, I don't think it depends on that at all, for in the Old Country I saw through their markets there, and they didn't allow for that at all. It is so much a cask—they call them casks there instead of barrels; and they make little difference as to the size of it. For instance, the Nova Scotian barrel is smaller than ours—it is our old apple barrel. Of course we have a standard barrel under the law of Canada now, the same size as a flour barrel, but the Nova Scotians have still retained their old barrel, which is two bushels and three pecks—it is the American barrel—still they get a much higher price than the Americans do; so that the size of the barrel does not amount to much. Since we have adopted the new style of barrel our average price is higher, but there is more competition; we have markets now that we did not have before. The prices of Canadian apples have been greatly increasing in the British as well as other foreign markets, and we expect that these prices are to go still higher. I, however, have trouble with those charges of landing waiter dues, and harbor dues, and carter dues, and cooperage, storage, and I don't know what all; it is as long as a lawyer's bill of costs.

Mr. BOULTER.—I got a through bill of lading made out by the Grand Trunk.

The PRESIDENT.—Upon that bill of lading it should be stated the rate of delivery; you get your rate marked on the bill of lading delivered to such a place. For instance, if am shipping to London, to be delivered at Covent Garden Market, the rate is to be "delivered at Covent Garden Market"; but if you don't get that rate their vessel will not very likely come up to the dock at all; the landing waiter will go up and take the goods off.

Mr BOULTER.—What is the word "primage" used for? There is some perquisite that goes to the captain of the boat.

The PRESIDENT.—One kind of primage we had experience in is this; we noticed opening a great many barrels that were evidently half full, or very little in them; probably that kind of primage is something that officers of the vessel take advantage of, and supply themselves with what fruit they require for their own consumption.

Mr. BOULTER.—It was prime fruit. (Laughter.)

The PRESIDENT.—Yes; and probably that was the reason they called it primage. (Laughter.)

Mr. DEMPSEY spoke of a comparison of apples grown at Owen Sound with some grown at Montreal, and the Owen Sound ones were found superior.

Mr. CASTON.—I think the apples grown in our county (Simcoe) cannot be beaten in the county of Prince Edward or in the Niagara District.

Mr. CASTON offered to show at the winter meeting of the Association a few winter apples from his district in opposition to some from Prince Edward or any other county.

EVAPORATION OF FRUITS.

The next question was, What is the cost and what the profit of evaporating apples and other fruits?

Mr. CASTON.—I sent in that question not with a view of Mr. Boulter giving away his profits, but with reference to farmers doing the work themselves.

Mr. BOULTER.—In the last few years quite a large number of small evaporators have been made and sold to farmers. There are lots of apples that cannot be profitably sent in to the factory. They should be sliced up and bleached, and they could realise a good fair profit on them, because they could do this at home, and save drawing those apples to market and to factories and to evaporators. How to dry them has yet got to be learned by farmers. They will pick them up and put them in the bag just as they fall from the ground, and draw them to a factory, and when they get there they are

pretty well up to pumice; whereas if they would peel these apples at home they would save them. Farmers could save a good deal of money by taking one of these small evaporators, taking pains, bleaching it out with brimstone. In answer to the question, would it be profitable for a man to evaporate apples, I say yes. I have two thousand apple trees. If I had not a factory, I would have a nice little evaporator and use up the apples that I could not sell, that fell with the wind. The help around there could peel up a good many dollars worth of apples that are now thrown away. If the farmers would do the work well they would get just as good a price as the Americans. I put them up in five, ten, twenty-five and fifty pounds boxes. I ordered a great many paper boxes from Montreal. Instead of selling them by the pound, the merchants would say, "Here is five pounds." The cost of packing is pretty heavy in a public establishment of that kind. The farmers could do that if they would get the little paper boxes. Put them in five pound boxes, lay the first course nicely; learn to be tasty and neat about it, and you will get a real good price for your apples—much better than if you put them in twenty-five pound boxes; ten pound boxes, however, are very nice. Oftentimes merchants would get seventy-five cents for five pounds. I don't believe a farmer can grow berries and evaporate them and make money out of them at present, because there are so many dried berries in the back counties that are picked and dried because they can't be shipped here; and the market is generally down to about fifteen or twenty cents. Now, if you get four cents a pound for them fresh you better sell them than undertake even to evaporate at that, because it will take four pounds of berries under the most favorable circumstances to make one pound of evaporated berries, and nearer five pounds. In large cities it is done. In Rochester a man has two hundred acres and evporates his blackberries and makes money out of them. We never could; we gave it up.

Mr. Caston.—The equinoctial gales in September knock a great many apples off the trees; and they are some of the finest specimens and if you don't keep them you lose them, as apples are a drug in the market in the fall of the year; and I think when people are a long way from the canning factory, if they could evaporate they would save a great deal that goes to waste.

Mr. Boulter.—Thousands of dollars could be saved to the country in that way. If a wind-fall apple is cut up right away, peeled, the core punched out, put in the bleacher, and then sliced up, the bruises will bleach right out—it won't show in an evaporated apple.

Mr. Caston.—I noticed evaporated apples quoted at about twelve to fourteen cents. I think we might take twelve as the wholesale price.

Mr. Wright.—We can buy lots at ten—all we want.

Mr. Caston.—How would that correspond per bushel with green apples

Mr. Boulter.—The Golden Russet apple will make about four pounds to the bushel; it will make more than any other apple. The Snow apple will make less.

Mr. Dempsey.—I would like to ask Mr. Boulter what is the effect of this bleaching? It is exposing the apples to the fumes of sulphurous acid. I would ask any one to evaporate some apples and not expose them to the action of this acid, but try them natural and see if they don't have the natural flavor; then take some apple that has been bleached and cook them and taste them; and he will find that this bleaching process has a tendency to toughen the apple, even though you make them into a pie, the toughness remains; but if they are not bleached the apple cooks and swells up again just as nice as it comes from the tree, and you can detect the flavor of varieties of those that are dried without the bleaching process. I admit that the trade requires white apples, and those men engaged in drying apples don't care whether the apple is a white-fleshed apple or a yellow-fleshed apple.

Mr. Caston.—Is not this bleaching what keeps them in perfect condition when they are opened?

Mr. Dempsey.—They will keep if you dry them a little better. The saccharine matter is what preserves the apple, and there is a certain amount of that which must be destroyed by the action of the sulphurous acid; there is no question about it at all in my mind; still I may be wrong.

Mr. BOULTER.—I was under your impression when we first started. It is the same way with hops. When I was in the hop business I went to Toronto and found I could not sell my hops. I was told I would have to put brimstone in. The brimstone is driven off almost entirely by the heat. We bleach the apple now as quickly as it is peeled. I believe that the bleaching process makes the apple softer and better than it would without bleaching. You cannot taste a particle of the brimstone, and I believe that is driven off with the heat. If the trade says, "We have got to have that kind of an apple," you may talk till doomsday to tell a man you are selling better than what he says he wants and what his customers want. If they demand that kind of apple they have got to have it.

GROWING AND DRYING CORN.

Mr. W. R. Dempsey, of Rednersville, contributed the following paper:

One of the most encouraging crops in our country to-day is corn, and yet heretofore but little attention has been given to its cultivation. Formerly it was grown for feed exclusively, but the springing up of our buying and canning industries has created a demand for its cultivation, and it stands to-day one of the most remunerative crops grown upon the farm in this country, creating labor and providing food for man and beast.

Some of the best results in growing have been found by plowing in clover at the time required for planting, care being taken to pulverize the newly turned up earth thoroughly, for which the disk harrow seems to be particularly adapted. Mark three feet ten inches each way; the seed does not cost much, so use plenty, and as soon as the corn has reached the height of three inches or is fairly up, use a light cultivator each way. Hoe, being careful in weeding not to leave more than four plants in a hill; in hoeing remove everything that may hinder the young plant from standing erect; put very little earth around the plants, as too much of the soil against the plant will cause it to push out roots near the surface, which is followed every time with branches from the plant near the surface of the ground, spoken of by us as suckers. Cultivate each way every week until the corn begins to tassel out. Good results have been found by plowing in barnyard manure with clover. The corn feeds upon the vegetable mould turned in, and if the crop has been grown for drying, or canning, it will be harvested in time to give you one of the best seed beds you can get for fall wheat.

Drying corn has taken its place with the drying of fruit. Upon the introduction of the evaporator for drying fruit, corn soon became an article in trade with fruit. It had scarcely reached its place in trade when the manufacturer discovered that the riper the corn the more pounds it made, forgetting that he had a reputation to sustain for his goods, hence its neglect in trade. Some manufacturers have been more discreet, and their brands are looked for in the trade. When the grain has reached a size such as is desired for table use, it is then ready for drying, but as soon as it has passed from its milk to its pulp state it is unfit.

The idea has been been entertained that no sweet corn grown in Canada could be relied upon for seed. This idea is being disputed. The corn at the dryer that is found to have passed from its milk to its pulp state is passed over to the seed drying room, where an even temperature is maintained until the grain and cob has become thoroughly dried. In this way seeds have been produced as reliable as any American seeds can be, by the selection of the earliest and best ears. Under this process of curing for seeds, I believe the corn will be improved in earliness and size of ear.

THE FRUIT COMMITTEE'S REPORT.

The Fruit Committee reported as follows:

The Committee on Fruits exhibited at the summer meeting of the Fruit Growers' Association have the honor to report that the canned goods department was fully represented by Wellington Boulter, proprietor of Bay of Quinte canning factory. Pears, plums, quinces, strawberries, blueberries, corn, peas and pumpkins—all were found upon examination to be of superior quality, and presenting the same fresh appearance as when first put up.

J. A. Morton, Wingham, shows Crown Bob, Whitesmith and Ocean Wave in gooseberries, all English varieties of good size.

A. Morton, Brampton, one plate of Ringer gooseberries of fine appearance, and largest in size of any gooseberry shown.

P. E. Bucke, Ottawa, Conn and Downing gooseberries; the Conn as compared with Downing grown side by side appears to be double in size. He also shows Moore's Ruby, Cherry, London Red and Fay's Prolific currants, all good size.

Wallace Woodrow, Picton, shows Wilson, Crescent, Manchester, Sharpless and Jersey Queen strawberries, Downing gooseberry and White Grape currant, all showing evidence of high culture. Also samples of "Home" canned goods in Shaffer and Golden Queen in rasps. and White Grape currant, all presenting a fine appearance.

A. M. Smith, St. Catharines, Marlboro and Highland Hardy raspberries and Vergennes grape. This grape is of last season's crop, packed in hardwood sawdust and remarkably well kept, although the flavor is not quite equal to freshly gathered fruit. This is evidence of what can be done in keeping grapes through the winter in a fresh state.

G. W. Caston, Barrie, some very fine samples in maple syrup and sugar.

W. W. Hilborn, Ottawa, sample of Salem grape was shown that had been packed in fine, dry sand, and preserved their appearance to a remarkable degree, although the flavor was not quite equal to freshly-gathered fruit.

The Experimental Farm shows in raspberries Turner, Tyler, Souhegan, Chapman, Rancocas and a new seedling raspberry named Hubner, originated from wild berries grown in Northern Muskoka. It resembles Cuthbert in size and color, in quality equal if not better and a week earlier than that old standard variety, and should receive a more extended trial. A number of interesting seedlings of red and black rasps. originated by Professor Saunders. Among the number was one large red, about a week or ten days earlier than Cuthbert, fully as large, productive and promising; also a seedling of Davidson's Thornless, a cap variety two or three days earlier and fully as large as Tyler, equally as good in quality, free from thorns, as strong a grower and apparently as productive. A seedling black currant was also shown of large size, stem being long and well filled, ripening very evenly; well worthy of trial. An interesting collection of fifty-eight photographs of the leading varieties of new and old strawberries grown on Experimental Farm, showing their exact size and form, was shown by W. W. Hilborn. Owing to the general drouth, the samples of fresh fruit exhibited were scarcely up to the standard.

All of which is respectfully submitted.

J. P. WILLIAMS,
WALLACE WOODROW,
W. W. HILBORN.

A vote of thanks to the County of Prince Edward and to the inhabitants of Picton for their kindness to the Association, was moved by Mr. Wright, seconded by Mr. Gibb, and responded to by Mr. Boulter, Mr. Dempsey, and Mr. Storey, Reeve of the township, after which the convention adjourned at noon.

In the afternoon, upon invitation from Mr. Boulter, the delegates took a trip in a steam yacht to Glenora, a summer resort five miles east of Picton, noted for the "Lake on the Mountain," two hundred feet above the level of the waters of Lake Ontario and the Bay of Quinte. Lunch was served at the Glen House by Mrs. Comer, the proprietor, and after a few hours happily spent, the party returned in the evening to Picton, whence they dispersed. On the following day Mr. Boulter conducted a party to the famous sand-banks, some fourteen miles south-west of Picton, on the shores of Lake Ontario, and on returning the party took the train at Bloomfield station for their homes.

APPENDIX.

1. SECRETARY'S PORTFOLIO.

HYBRID SIBERIAN APPLES.

BY CHAS. GIBB OF ABBOTSFORD.

The old names of "Crab Apple" and *pomme d'ornament*, are no longer suitable for these fruits. The little berry-like crabs of Siberia, and their descendants, have been pollenized and re-pollenized on this continent, retaining the hardiness and fruitfulness of their female parent, the Siberian, yet bearing fruit in quality more like our best apples. In some cases, too, we have retained the thinness of skin, and the brisk sprightliness of flavor of the Siberian, while largely increasing its size and entirely getting rid of its astringency.

I have fruited 29 varieties, mostly from Minnesota and Wisconsin. The six best I will mention, in order of ripening.

Early Strawberry (of Minn.). I recommend this for home use, as it ripens with Red Astrachan, and is better in quality than any apple I have which ripens at that season. When for the first time sent to the St. Hyacinthe market, nobody wanted it. It was sampled out to every one, and now and then somebody would buy a peck. Next week everyone was asking for "la petite pomme rouge." Last year twelve barrels were sent to the St. Hyacinthe market and sold readily.

Whitney's No. 20 (of Ills.), is a beautiful red little apple, rather than a crab, and only shows its Siberian ancestry in the texture of its flesh as it becomes mellow. It is of first quality as a dessert apple, better than Early Strawberry.

Gibb. Raised by G. P. Peffer, of Pewaukee, Wis., from the Yellow Siberian Crab, fertilized by Fall Greenings. The skin is a bright deep yellow, sometimes bronzed in the sun. The flesh too is yellow. My friends are all fond of it and beg of me to send them some for canning. It cans like a plum.

Brier's Sweet (of Wis.). From Transcendent, pollenized by Bailey's Sweet. It is sweet and has not the Siberian character of flesh. The tree suffers when young from aphides.

Orange (of Minn.). A pale orange, thin skinned fruit of very fair quality, free from any astringency.

Lake Winter. A seedling, by Mr. J. C. Plumb, of Milton, Wis. Of fine quality, and keeps till November or later.

These six varieties are all hardy trees; all young bearers, except Early Strawberry; all heavy bearers; all good growers except Gibb; all entirely free from astringency except Gibb, in which it is very slight; all of good quality as dessert fruits. This is not merely my own opinion. When my friends are strolling through my orchard tasting everything they like the looks of, even though there may be Fameuse and St. Lawrence and lots of other good apples, I find that they taste and re-taste and say they like these so-called crab apples.

However, all these kinds except, perhaps Lake Winter, after becoming ripe deteriorate quickly. This is the nature of the Siberian character of flesh. They should be marketed quickly.

Of the other twenty-three varieties I have fruited my favorites would be Meeder's Winter, Minnesota and Beeches Sweet; and of the varieties I have seen but have not myself fruited, the Rose of Stanstead and Rottot. This latter is a St. Hilaire variety of deep color and good quality. For jelly we need acid crabs of fairly deep color, astringency does not matter. For canning slight astringency, as in the Montreal Waxen (known also as Queen's Choice), cannot be tasted, though strongly astringent varieties like Hyslop and Transcendent, people usually soon get tired of.

In the Western States the Siberian and its crosses have proved so subject to blight that their cultivation has been given up. Blight is rarely troublesome even in the warmer end of our province.

I would however, warn my fellow fruit-growers that a tiny crab can produce as good a codling worm as the largest apple, and the habit of growing a lot of poor crabs which are not worth picking, may be the means of spreading in a wholesale way the worst insect foe with which the apple grower has to contend.

In conclusion I would recommend for trial in the colder climates of our province these fruits of semi-Siberian origin, and if you think I have over-rated their qualities, then, next September, send a deputation to Abbotsford, and await their report.—*13th Report Montreal Horticultural Society.*

NEW VARIETIES OF GRAPES AND THEIR VALUE.

BY W. MEAD PATTISON, CLARENCEVILLE, P. Q.

As a general prelude I would say the summer of 1887 was unusually favorable not only for early ripening, but for exemption from any traces of mildew. An enemy has, however, appeared in the "English sparrow," yearly becoming more destructive to the grape, not only in its embryo state but to the ripe fruit, forcing us to resort to bagging the clusters before they begin to ripen. The season was notable from favorable results in a few new varieties, while some spoken of with favor in former years have shown deficiencies. Numbers of new varieties are yearly introduced and applauded by those pecuniarily interested, but an insignificant number survive the trial, yet I believe the acme of improvement in out-door grapes is by no means attained, though the name of Rogers may for some time stand foremost for the number and value of his hybrids.

The grape of the future must be of high flavor and purer quality! Consumers are not critical enough. They are inclined to judge from appearance and cheapness, not quality, but fruit dealers in the large cities of the United States say "people are beginning to discriminate, and yearly the better class of grapes are more in demand and the poorer at scarcely remunerative prices." When the criterion is quality, more propagators of new varieties will bend their efforts in that direction, and the poor trash on our markets, in the shape of cheap grapes will be displaced by good fruit; as yet this matter largely rests with the consumer. Few men have been more fully alive to the new era approaching than A. J. Caywood & Son, of New York State, who have introduced three new varieties recently. We will now only deal with their Ulster Prolific and Duchess. The former a red grape has fruited here for three years, in size nearly twice that of Delaware, compact, medium sized bunch, in quality much preferable to Concord, with which we draw the comparison only as regards fruitfulness and vigor, it ripens here some time before it, and the canes being short jointed the vine may prove to bear more fruit in the same space; if this conjecture is realized Ulster will be a very profitable market grape; as to keeping qualities it continues good through January. While in red varieties I will say that Jefferson, a very handsome and excellent grape, ripened with me last year, but later than Concord, from this fact it will be of very little value for general cultivation here. Mary continues to set its fruit imperfectly, consequently is of no value for market. Vergennes still very prolific and valued for winter use. Wyoming Red bears loose imperfect bunches, forbidding in appearance and foxy in flavor, but very early. Owasso is of excellent quality but bears imperfect clusters, ripening late. Challenge is of no value, so how can we judge by a name?

Of black varieties, "Jewel," originated by Mr. Burr, of Kansas, U. S., by his system of natural fertilization by grouping the vines, claims special notice. Principal parent supposed to be Delaware, which it closely resembles in flavor, a trifle larger.

Empire State and Niagara vines had a set-back in the winter of 1885-86, and have not fruited yet; both strong growers, requiring checking in season to properly ripen the wood. From what I have learned of Empire State it is highly esteemed for quality and earliness, but bears sparingly. Mr. Jack has for two years exhibited very fine specimens of Niagara which he must have had several years in cultivation.

Mason's Seedling, originated from Concord seed in Illinois, U. S. It has fruited for three years; berry size of Concord, bunch not as showy, flavor of fruit much preferable;

if it improves in bearing will be a very valuable acquisition. The white varieties—Prentiss, Hayes, Rickett's Golden Gem, Lady Washington, Naomi, Undine, Faith, Grein's Golden, Rommell's July, Superior and Golden Drop, have proved here uncertain and of little value. Last year I discarded and dug up a larger number than heretofore.

Classification of varieties popularly recognized as "Standards," given in order as to estimate of value here.

WHITE.—Lady, Belinda, Antoinette, Martha, Carlotta, Sweetwater, Purity, and Allen's Hybrid.

BLACK AND PURPLE.—Champion and Hartford (only for earliness and market), Worden, Barry, Herbert, Aminia, Essex, Moore's Early, Burnet, Eumelan, Concord, Belvidere, Rockland Favorite, Adirondack, Creveling, Whitdale, Senasqua, Peabody, Waverley, Cottage, Canada, Florence and Bacchus.

RED.—Delaware, Lindley, Massasoit, Rogers No. 8, Gaertner, Rogers No. 14, Vergennes, Agawam, Salem, Rogers No. 5, Brighton, Walter, Northern Muscadine, Rogers No. 30, and Underhill's Seedling.

It will be observed that some highly esteemed for quality are low down on the list, and others are given a prominence from the point of earliness. Defects, viz., lateness, unfruitfulness, imperfect setting, tendency to mildew, enfeebled roots and weak foliage, are taken into consideration.

RUSSIAN APPLES FOR THE COLDER PARTS OF THE PROVINCE OF QUEBEC.

BY MR. CHAS. GIBB, OF ABBOTSFORD, P. Q.

Did it ever occur to you how few "tree-fruits," that is, fruit bearing trees, we have, that are *natives* of this continent? We have no apple, except the sweet scented crab of the South and West. No pear. In plums we are better off; we have the wild plums of Canada and the North-Western States, the Chickasaws of the west and south, and the Beech Plum of the coast. Of cherries, we have the Choke Cherry, Bird Cherry and the Wild Black. We have mulberries, but no approach in quality to those of the old world. Persimmons, but not equal to the Kaki of Japan. We have a bitter orange, but no fig, pomegranate, peach, nectarine, quince or apricot, While the Chinese and Japanese and the Romans and other early people in the old world were slowly developing these fruits from their wild forms, we had an Indian population who lived by fishing and hunting. Had there been an aboriginal population like the Chinese or Japanese, horticultural in their tastes, then our wild grapes would have been fully equal to any in the world; our crab apple at least better than it is; our haws the size of small apples; our choke cherry free from astringency; butternuts with shells as thin as Spanish walnuts; wild black cherries equal to the Black Tartarian, and wild plums fully equal to the Washington and the Green Gage.

Where did our fruits come from? Where originally from, I will not enter into. Let us go back to the time when the peasants of Normandy and Brittany were gathering the seeds and perhaps the scions of the fruit they loved most in their native land before embarking on their long and perilous journey to New France. Later on the Englishman introduced his favorite fruits, the Scotchman his, and we soon had in New England and in Canada the fruits of the mild, moist portion of Western Europe. The uncertainty of these fruits of Western Europe in the colder parts of this continent, both in the Eastern States and on the Western prairies, directed attention to the colder districts of Eastern Europe. The U. S. Department of Agriculture at Washington imported from Dr. Regel, of St. Petersburgh, in 1870, 252 varieties of apples. These were planted and fruited upon the department grounds, but the climate of Washington was such that the latest of them ripened and dropped from the tree by August 4th. They were, however, widely distributed for six years, and in one year 100,000 packets were sent out. Many varieties proved to be Duchess. There were evidently many mistakes, attributed in the west to the carlessness of the Department, which, however, was not so. The collection at that time rather fell into disfavor. I will allude to this again.

Professor Budd, of the Iowa State Agricultural College, in 1879, imported from Dr. Regel, St. Petersburgh, 73 varieties, and from Dr. Schroeder, of the Agricultural Academy of Petrovskoe Rasumovskoe, near Moscow, about 154 varieties. Exact information about these apples we could not get. The only thing to be done was to go to Russia and get it. Some one had to go. Mr. Budd and I went. This was in 1882. We found the Russian fruits not looked up by the Russians as we had expected. We found St. Petersburg and Moscow not specially favorable to orcharding, but 430 miles to the east of Moscow, in latitude 54°, 600 miles nearer the North Pole than Quebec, we found apple-growing the great commercial industry of the people. We wandered from village to village along the Volga in a little sail boat, then in a tarantass, a basket on wheels without springs, with hay on the bottom, driven by three horses abreast; sometimes living on black bread and sleeping on a bundle of hay. Here the winter temperature for the three months is 9° above zero, which is the mean for the winter quarter for a period of no less than fifty-nine years.

Mean temperature for the winter and summer quarters for several stations in Quebec, with the average highest and lowest temperatures:

Stations.	Mean Temperatures.				Extremes. (Average.)	
	Winter.		Summer.		Highest in Summer.	Lowest in Winter.
	Temp.	A	Temp.	A'		
Quebec	15.9	.....	62.5	.....	89.7	—22.9
Chicoutimi	11.9	—0.6	60.8	—0.3	96.3	—32.2
Cape Rosier	14.5	+4.7	55.5	—1.9	74.0	—15.0
Anticosti, S. W. P.	17	—0.6	56.9	—0.3	71.0	—14.6
Father Point	15.5	—1.0	54.9	—0.4	80.3	—23.8
Cranbourne, Dorchester Co.	15.6	—0.6	59.2	—0.3	90.0	—27.8
Dalhousie, N. B	13.3	—0.6	55.6	—0.3	92.2	—20.5

The figures A and A' represent a correction, which should be applied to the given mean for the station to reduce it to the mean of a larger number of years, and is derived from the observations at Quebec.

That is nearly 7° colder than the city of Quebec. The temperature tables which were published in my report in 1882, were very kindly prepared for me by Robt. H. Scott, Secretary of the Meteorological Office in London. To Prof. Carpmael, of Toronto, I am indebted for temperatures as herewith given for Chicoutimi, Cape Rosier, Anticosti, Father Point, Cranbourne and Dalhousie, N. B. Of these the lowest reading for the winter quarter is at Chicoutimi, and yet it is milder than Kazan in Russia by three degrees.

Let me comfort you then with the fact, that in no part of the Province of Quebec where we are likely to grow apples is it colder than in the extensive orchard regions of Kazan. You have great diversity of site in this Province. Choose your hill-sides, not your bottom lands, unless near large bodies of water, thus avoiding late spring and early autumn frosts; and if possible plant where you have protection from prevailing winds. Too warm a southern exposure is often more risky than open exposure to the north. As you go north your difficulties will increase, yet you have no such difficulties to cope with as they have on the Western prairies. To test the hardiness of the Russian apple trees, at their worst, in bleak, open prairie exposure, at the Minnesota State Experimental Station at St. Anthony, near Minneapolis, 65 varieties were planted. The soil was rich,

and under good culture they made a growth in 1886 up to 20 and even 26 inches, which, however, ripened well before winter. The winter of 1886-87 was unusually severe. Not one variety started from its terminal buds. Sixteen varieties lost one inch or less of growth. Duchess killed back sometimes to the old wood, but usually started buds from the base of the new wood. The verdict was 16 varieties hardier than Duchess! Minnesota experience is most valuable to us.

The value of these experiments, carried on with scientific accuracy, as in these experimental stations, is very great. Allow me to digress a little to glance at some earlier attempts at experimental horticulture. Over two centuries ago, when the Portuguese, Dutch and Spaniards were founding colonies in the East Indies, after order had been established, one of the first things to be done was to plant a garden for the testing of food plants. These experiments were enlarged as the colony increased, and were the forerunners of the beautiful botanic gardens of the present day. A little over a hundred years ago when the British, French and Spaniards were fighting like tigers for the possession of the West Indian Islands, a French vessel laden with plants from the Isle of Bourbon, near Mauritius, to found a botanic garden in the West Indies, was taken by the British and towed into Port Royal, Jamaica. This was the beginning of the experimental work in that island. The Mango, an East Indian fruit, is now the commonest forest tree in Jamaica; the banana, also an East Indian plant, a chief food plant of the West Indies. The East and West Indies have interchanged for over a hundred years. The enormous export fruit trade of the tropics is the result of this. That we have oranges and lemons, bananas and pineapples in our markets, at reasonable rates, is due to this. All the British colonies in the tropics and sub-tropics have (call them what you will) their testing grounds, botanic gardens, experimental stations. We have now at Ottawa a central experimental farm, begun over a year ago, and branch stations will be established, one for N. S. and N. B, at Nepan, 5½ miles east of Amherst, N. S., one each for Man., N. W. T. and B. C. Prof. Saunders is just the man for such important work. But that Canada should have remained so long without any experimental station, is a fact without parallel in British colonial history.

Fortunately for us we had good neighbors. The U. S. Department of Agriculture have long been experimenting. (See their reports, beginning with their first report in 1847.) Of late years State experimental stations, often under the State Agricultural Colleges, each taking a line of its own, are doing a grand, good work now, since the passage of the "Hatch Bill" by Congress, allowing $15,000 per annum to each State Agricultural College for such special work, we may expect still more important results. I said that the East and West Indies had interchanged their products for over one hundred years, but it was not till 1870 that a collection of the apples was sent from our like climate in the old world, viz., Russia, and then imported, not by us, but by the U. S. Government. This importation by the Department at Washington was received by Dr. Regel from many different places in Russia. Between 1861 and 1870 Dr. Regel had been receiving scions and samples of fruit from 39 sources, though sometimes two or more in one place, and although not so thought at the time, this collection contained the greater part of the best apples of the colder parts of Russia. Prof. Budd, at the Iowa State Agricultural College, has been importing ever since, gathering in quantity, propagating and scattering in all directions. Thousands of growers are testing these Russian fruits, and it is a comfort to feel that one is not working alone, but that all are co-workers in a common cause. I have over 100 varieties of Russian and German apples on trial; 75 varieties I have already planted into orchard, each tree labelled and in my orchard book, a note as to place from which each tree was received, so that whatever should happen my link in the chain should still hold good.

The introduction of these Russian apples has been beset with drawbacks, nomenclature is uncertain in Russia, and varieties have been propagated by Russian names spelled in all sorts of queer ways, or by translation either unmusical or wholly wrong.

The last report of the American Pomological Society contains lists of these fruits imported from Russia and Germany written by me. This work was undertaken by the request of that Society and appears as a suggestion to our authoritative body. A similar report, but in the alphabetical order, has been made out by Hon. T. T. Lyon, President

of the Michigan State Horticultural Society, for the report of the Division of Pomology of the U. S. Department of Agriculture. Thus my suggestions have become fixed and unchangeable; that is, owing to their appearance in the American Pomological Society's report and at the same time by Mr. Lyon in U. S. report, it will be found unadvisable to make any changes except for some glaring mistake. Thus another drawback is being removed.

I am, I find, specially asked for a short list best adapted to our colder climates. I give this with a good deal of hesitation, from unripe experience, but give it in part from their behavior in my own orchard, and in part from trees I have seen in fruiting in Wisconsin and elsewhere in the U. S. In order of ripening, (i) either Yellow Transparent, or Thaler (Charlottenthaler); (ii) Raspberry (Malinovka); (iii) Titovka; (iv) Golden White; (v) Longfield; (vi) Arabka (of Ellwanger and Barry.)—*13th Annual Report Montreal Horticultural Society.*

THE NATIVE PLUMS OF THE NORTH-WESTERN STATES.

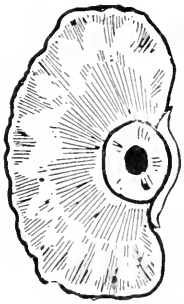
BY MR. CHAS. GIBB, OF ABBOTSFORD, P.Q.

My first efforts to grow plums proved failures, I now succeed in having a crop every year.

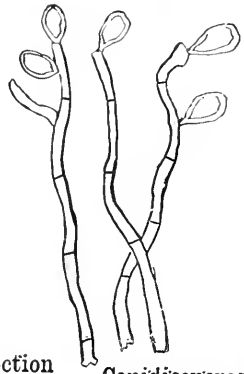
I began in 1872 by planting those varieties of the European plum which had done the best (and that means only fairly well) in the sheltered city gardens of Montreal. Lombard bore one glorious crop; Bradshaw a few now and then; Washington bore a few and died. A large black, like Quackenboss, also bore a few specimens several years. So has another like Coe's Golden Drop. A large number of varieties died before fruiting, but as many I had were not true to name, these may not have been the kinds I bought them for. Rev. Canon Fulton, of Maratina, Huntingdon, sent me a variety of Damson, it bore a few and died. Later Mr. James Brown, of Montreal, sent me Corse's Nota Bene which has borne but one plum and will not live much longer. He also sent me Dictator and Corse's Sauvageon, but they did not seem to thrive. I have Moore's Arctic, but their unthrifty condition may be owing to the dried state of the trees when I received them. I have also the Prunus Simonii, of China, a fruit flat like a pomme grise. The tree is not hardy enough. Two years ago I imported from Europe a number of varieties, especially of the prune type of plum, for in some cases the prune is found to be hardier than the plum; for let me remark that in Europe men plant their gardens or roadsides with "prunes" or plums, just as in California they plant out their acres with "raisins" or grapes. I have several varieties of the Russian plums. The Abbotsford Fruit Growers' Association has twice imported from Moscow, but they are too young to report upon. But I must here draw your attention to the fact that we have not in this country the plums of the Volga, and of the other colder districts of Russia. Mr. Shroeder, of the Agricultural Academy at Petrovskoe Rasumovskoe, Moscow, received the plums he sent to Abbotsford and to Ames, Iowa, from Poltava, a comparatively mild region. Dr. Regel of St. Petersburg, has sent out three varieties to this country, from where obtained he was not able to say, and beyond this but one really Russian variety from Central Russia has yet reached us and that is the Moldavka of Vorouesh. It is much to be regretted that the plums of Volga are not obtainable here, and as many of them are to be found only in little out-of-the-way villages like Kluchichi and Tenki, in the Province of Kanzan, it will be many long years before we may hope to have them.

However, we have another race of plums which have proved a decided success at Abbotsford, viz., the improved varieties of the native plums of the Western and North-Western States. I have about ten Wisconsin plum trees which were the roots of root grafts planted in 1873. They bore five good crops in succession, took a year's rest and have borne almost each year since. They are nice for eating and pretty good for cooking, but when canned the astringency in the skin and stone becomes too *pronouncé* and one

Black Knot as it appears on the tree

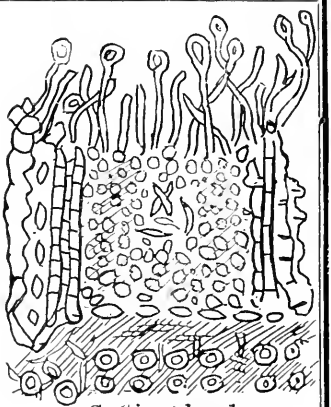


Transverse section of the Knot

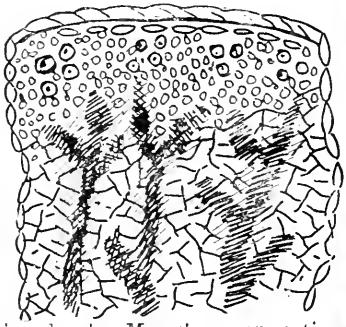


Conidiospores enlarged

1

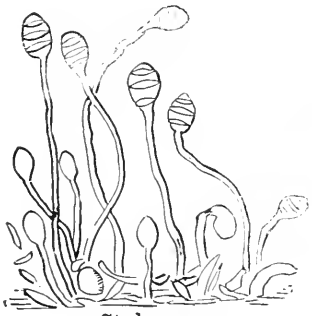


Section showing Conidiospores



6

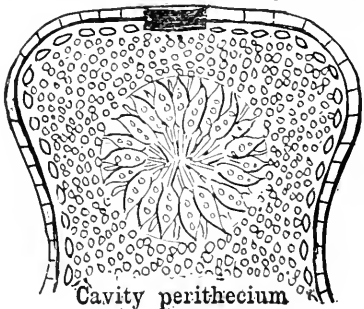
Section showing Mycelium, permeating Stem previous to the appearance of the tissue of the the Conidiospores



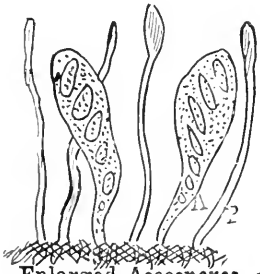
Stylospores

2

Cavity with Stylospores

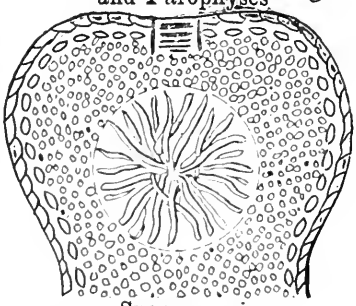


Cavity perithecium with Ascospores



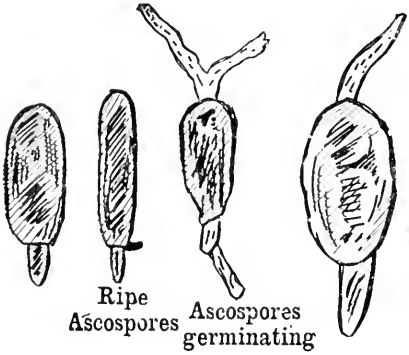
Enlarged Ascospores and Parophyses

3



Spermagonia containing Spermatea

4



Ripe Ascospores

Ascospores germinating

Pycnidio-spores

5

soon gets tired of them. They are the Western form of our Prunus Americana. I have also the DeSoto. Little trees of it bore their first crop last year. It is the best in quality of these P. Americana, and I heartily recommend it for trial. I have about eight trees of Miner, a Chickasaw, or a cross with it, which have borne moderate or light, but yearly crops without any failure for at least eight years. The fruit is rather large, dark dull red, and has a flavor like a muskmelon. It ripens October 1st and keeps till November 1st. I had about six bushels last year, and owing to its lateness it sells well at 80 cents per bushel, but I do not recommend anyone to grow it who lives further north than Abbotsford. Basset has fruited with me, but is small, astringent and inferior. Of varieties which I have not fruited but which I have seen and tasted on the grounds of the Iowa Agricultural College, I would specially mention Mooreman, a small red fruit of fine quality, and Wolf, a large, red moderately juicy freestone, with heavy rank foliage. Of others I find Weaver spoken of as doing well in Minnesota, and Maquoketa, Speer, Wyant and Rollingstone promise well on the College farm at Ames, Iowa.

THE BLACK KNOT.

BY PROF. J. H. PANTON, M.A., GUELPH.

One of the most troublesome diseases of vegetable origin affecting the fruit trees of Ontario at the present time is the well known so-called black knot. Though it has been the subject of much study, and much has been learned regarding its life history, still fruit-growers, to a great extent, are helpless to withstand its attacks.

The duty devolving upon me in reading this paper before you, is to open up a discussion on this troublesome pest. Its attacks seem to be confined largely to the plum and cherry trees, few of which seem to escape its destructive influence.

An examination of the "knot" at an early stage of its development shows innumerable small transparent threads only seen by the aid of the microscope. These branch among the cells which compose the tissue of the inner bark of the tree and form the so-called *Mycelium*, or vegetable part of the fungus. (6) The threads become very intricately twisted together in bundles as development proceeds, beginning in the cambium layer of the bark and radiating outwards. As spring advances, the threads increase in size, reach a more matured condition, and the knot presents a somewhat velvety appearance later in the season. This is the result of the threadlike structures sending up innumerable short-jointed filaments (*Conidia*) on the ends of which are borne egg-shaped spores known as *Conidiospores* (see fig. 1). These are very small, requiring the aid of a microscope to see them. When ripe they are readily disturbed and may be blown long distances by the wind and thus reach new places become the origin of knots similar to those from which they came. This mode of reproduction in the knot continuing till the summer is well advanced, when another class of spores begins to develop and reach maturity about February. The surface of the knot during winter shows pores which can be seen by the naked eye; these open into cavities, on the walls of which are two kinds of structures, one consisting of slender filaments (*paraphyses*) the use of which are not known, the other club-shaped (*asci*); in the latter are developed, toward the close of winter, the *ascopores*, (see fig. 3), usually eight in each *ascus*, at the end of which is an opening through which the spores pass and become new starting points for the fungus when they reach proper conditions for development.

Other cavities also are found among those with the *asci*; these contain very minute oval spores divided by cross partitions into three parts, and borne on slender stalks (see fig. 2). These are the so-called *Stylospores*, the use of which is not known, but generally believed to be concerned in the perpetuation of the species. Still, other cavities exist containing exceedingly slender filaments (*spermatia*), (see fig. 4) also concerned in reproduction. They are seen in the knot during winter and spring, and are much less common than the *conidiospores* or *stylospores*.

Interspersed amongst the cavities already referred to, one finds from time to time spaces more flattened than these, and often instead of appearing oval, seem almost triangular. They are lined with short, delicate filaments, which end in a minute oval body. These bodies are produced in great numbers and are discharged in masses, being held together by a sort of jelly. This form is known as the *pycnidiospores*, and also seem to be connected with the process of reproduction (see fig. 5).

Thus, you perceive, we have no less than five different kinds of reproductive organs connected with the fungus which causes black knot, viz.: *conidiospores*, *ascospores*, *stylospores*, *spermatia*, and *pycnidiospores*, all more or less concerned in the perpetuation of this destructive disease.

For some time before the true nature of this disease was known it was generally believed that the cause of the "knot" was the presence of insects, but since the life history of this fungus has become a subject of study, and its various stages of growth made out as already described, the insect theory has been abandoned. The following reasons for believing that the knot is not caused by insects might be remembered:

1. The knots do not resemble the galls made by an insect.

2. Although insects or remains of insects are generally found in old knots, in most cases no insects at all are found in them when young.

3. The insects found are of several species, which are also found on trees which are never affected by the knot.

4. We never find black knot without the fungus *sphœria morbosa*, and the mycelial threads of that fungus is found in slightly swollen stem long before anything like a knot has made its appearance, nor is this fungus known to occur anywhere except with the knots.

The morello cherry seems most susceptible, and it is supposed that the disease has originated from some of the wild cherries rather than the wild plum.

Notwithstanding the subject of black knot has received so much attention, little advance has been made in its extirpation, other than the cutting the knot off as soon as observed.

When the knot makes its appearance the branch should be cut off a short distance below the slight swelling of the stem, which is seen just below the knot. When cut away, burn the branches to prevent the spores from spreading the disease. These spores. it will be remembered, are microscopic and in great numbers; besides, if the branches are not destroyed the ascospores will ripen during the winter and perpetuate the trouble. The most favorable time to cut off the knots is late in autumn, before the ascospores are ripe, but as the conidiospores ripen in early summer, if knots are seen in spring they should be cut away at once.

Not only should deceased branches of cultivated cherries and plums be removed, but also the choke cherry, bird cherry, and wild plum in the vicinity of orchards be destroyed.

Some recommend the application of turpentine to the knot; this requires to be done carefully, or the neighboring parts of the branch will be injured, and it is questionable if the results would be favorable. If the knot is large enough to be treated in this way it is likely nothing short of removal would check the spread of the fungus.

Unfortunately little regard is paid to the law which requires affected trees to be destroyed; they are thus scattering millions of spores yearly which are spreading the disease to all parts of the province until the black knot has become almost universal, and in every locality these blighted trees stand as silent monuments of the indifference and ignorance of those who should co-operate in fighting against a common foe.

THE MILDEWS ON THE GRAPE-VINE.

BY DR. C. V. RILEY.

There are very many fungi known to attack the grape-vine, as is evidenced by a glance at such works as "Fungi parassiti dei Vitigni," by Dr. Romueldo Pirotta (Milan, 1877), or "Die Pilze des Weinstockes," by Felix von Thümen (Vienna, 1878). But the two principal fungi, both of them popularly called "mildews," which interest the grape grower, on account of the extensive injury they cause, are the Uncinula spiralis (Berkeley & Curtis), and the Peronospora viticola (Berkeley). Any popular statement in reference to grape-vine mildews, in order to be accurate, must take cognizance of these two species which occur ordinarily under opposite atmospheric conditions. Failure to do so has wrought much confusion in the fugitive literature on the subject. As popular distinguishing terms, it would be well to call the former the "Powdery Grape-vine Mildew," and the latter the "Downy Grape-vine Mildew."

It is my purpose here to deal chiefly with the latter, but it will be desirable first to briefly consider the characteristics of the former, that the differences between the two may the more readily appear.

The Powdery Grape-vine Mildew.

This is the Uncinula spiralis (Berkeley & Curtis), and the conidial form has long been known by the name of Oidium Tuckeri (Berkeley).

General Appearance.—This particular fungus produces a white, powdery appearance on the upper surface of the leaves, which at first looks not unlike dust, and which is much less conspicuous on the lower surface. Beginning in spots, these grow larger and larger until they cover the whole leaf, and include even the young stems and berries.

Structural Characteristics.—The powdery spots consist of mycelial threads attached to the epidermis of the leaf by suckers. These filaments have a diameter of .004 mm. Portions of this mycelium rise up from the surface of the leaf and become constricted or intersected, thus forming cells. As these cells, which are the conidial spores, multiply, the terminal ones enlarge, ripen, and drop off, so that a succession of conidial spores is formed. The spores germinate at once by pushing out a germinating tube, generally at one end.

Late in the summer and autumn, the perithecia and asci are formed, ripening about the first of October. These are the resting or winter spores, and are small, black bodies occurring on both surfaces of the leaf and on the stems. They consist of an opaque sac with a cellular wall, from which a number of appendages radiate, to from three to five times the length of the diameter of the perithecium, and some of them either uncinlate or spiral at tip. The perithecium measures from .07 to .12 mm. in diameter, and the number of appendages varies from 15 to 32. Inside the perithecia are the asci or sacs, which contain the spores. The asci vary from four to eight in number, nominally six, the spores also vary in number, the average being six. The Uncinula spiralis, therefore, appears in two phases—first, as a white, flocculent mold; secondly, as perithecia, with more or less uncinate, or spiral appendages.

Variation in Habit.—One of the most interesting facts in connection with this fungus is that only the conidial form, known as Oidium Tuckeri, occurs, or is so far known in Europe. There is some question as to the actual specific identity of Oidium Tuckeri, as found in Europe, and the conidial stage of Uncinula spiralis, as found in this country. The bulk of opinion is, I think, that they are identical, for while Von Thümen, in his Fungi Pomicola, and in his Pilze des Weinstockes, follows Fukel in giving Sphærotheca castagnei. Lev. as a synonym of Oidium Tuckeri, thus implying that this last is the conidial form of the former. Fukel merely makes the conjecture without positive proof, and there is great improbability in the conjecture being correct. We have, in fact, in this case, so far as the evidence goes, one somewhat parallel to that of the Grape-vine Phylloxera. The gall-making form of this insect upon the leaf is of very common occurence, and the form most easily observed in America; whereas in Europe the species very

rarely produces the gall. Yet the historic evidence is conclusive as to the introduction from America of Phylloxera vastatrix, and almost as conclusive as to the similar introduction of this Oidium ; and, to my mind, they both furnish admirable illustrations of a change of habit in an organism sufficiently marked that, without the historic evidence, the question of the exact specific identity of the parent, and its transcontinental issue, might well be raised. The interesting question, philosophically considered, is why, if the winter spore is necessary to the perpetuation of the Uncinula in America, the species can propagate for an indefinite period without it in Europe?

Effect on the Vine.—The fungus is less injurious to our hardier native grape-vines than to the European Vitis vinifera and hybrids of it. Hence it is more to be dreaded in California and in Europe than in the Eastern United States. It also prevails most in a dry atmosphere.

Remedies.

Sulphur is well known to be one of the most satisfactory remedies against this fungus, and is in universal application where the disease prevails. It is generally applied dry, by means of bellows, though, it seems to me, the wet method would have advantages with the use of the cyclone nozzle. Mr. A. Vitch, of New Haven, Conn., has found that in green-houses the sulphur may be advantageously applied by mixing it with linseed-oil to the consistency of paint, and brushing it on the flues or hot-water pipes. Mr. Wm. Saunders, the Horticulturist of the Department of Agriculture, has for many years used with great satisfaction, a weak solution of lime and sulphur, obtained by pouring water on one-half bushel of lump lime and ten pounds of sulphur, and then diluting for use.

The Downy Grape-vine Mildew.

General Appearance.—The other mildew, namely, the Peronospora, shows itself on the underside of the leaves in the form of a small patch of whitish down, and sends its mycelium into the adjacent tissues, destroying the parts, which scorch and turn brown, as if sunburnt. It has been known by various popular names, as "blister of the leaf," "blight," and so on. It generally escapes attention in its earlier stages, and experience shows that it is most destructive where the dews are heavy, or in continued damp, rainy weather. This particular mildew is the Peronospora viticola (Berkeley & Curtis), De-Barry having first referred to it as Botrytis viticola.

Structural Characteristics.—The mycelial threads or hyphæ, are about .01 mm. in diameter, somewhat larger in the stems and petioles than in the leaves. They are found everywhere except in the wood proper, but particularly in the tissues of the leaves. Their contents are granular and somewhat oily, and cross partitions so characteristic of the Uncinula, are rare. Just beneath the stomata of the leaves, the hyphæ are particularly abundant. Those which are to bear the conidia pass through the stomata and grow more rapidly than the rest, ramifying and reaching from .3 to .6 mm. in heighth, and bearing the conidia on the tips of the branchlets. The conidia are oval and obtuse, varying in size from .012 to .03 mm. in diameter. Germination takes place with great rapidity whenever there is sufficient moisture. Conidia placed in water become swollen and somewhat segmented in an hour. The segments become oval bodies, collect at the distal end of the conidia, rupture the wall in a short time and escape, swimming off as zöospores, each with two ciliæ. Each conidium produces, on an average, five or six zöospores, though the number is quite variable. They vary also in shape, and from .008 to .01 mm. in length. They move about from 15 to 20 minutes; then come to rest, when the cilia drops off, and a new mycelium develops from the side.

The winter spores, or öospores, are found in September and October, in discolored and shriveled parts of the leaves. They are spherical, .03 mm. in diameter, with a thick, smooth, yellow cell-wall. They fall to the ground with the leaves and lie dormant till spring.

So far as I can find, the actual steps by which the winter spores are produced, have not been observed in this species, or for that matter, in the Uncinula, but as the process

is known in the order Perisporiacæ, we may confidently assume that they result, later in the season, from the union of the contents of two cells, or hyphæ, *i. e.*, they are of sexual origin.

We thus have, as in the Uncinula, both summer and winter spores. The summer spores develop outside the leaf, and germinate rapidly as soon as moistened by rain or dew. Consequently, during a wet summer, the spread of the fungus is extraordinarily rapid, so that within a few days a large vineyard becomes infested. The winter spores are found in the interior of the dry leaves, and hibernate within those on the ground. In summer they again get on to the young leaves by the agency of animals, wind, and rain.

Sulphur, as a means of checking or remedying this particular mildew, has proved a failure, and, indeed, no satisfactory remedy has, until recently, been found, though prophylactic means, such as those recommended by Mr. Wm. Saunders, namely, the sheltering of the vines by a board covering over the trellis, have been more or less successful.

The fact that no satisfactory remedy existed until lately, was well illustrated by the discussion which followed the reading of a paper by Mr. F. S. Earle, at the meeting of the American Horticultural Society, at New Orleans, last February, on "Fungoid Diseases of the Strawberry." * The concensus of opinion was that we have no remedy for most of the fungus diseases of plants. That this was, unfortunately, a true state of the case, practical cultivators will admit; for though intelligent treatment will check the growth of the black knot, and the proper use of lime and sulphur will check Erysiphe and Uncinula, these are about the only fungus diseases which we can control with satisfaction and certainty. Prof. G. C. Caldwell is reported to have stated about a year ago, at a meeting of the New York Horticultural Society, that mildew could be prevented by soaking the stakes in the vineyard in a solution of blue vitrol; but as that report does not specify which mildew was intended, I know not how authoritative it is.

During my visit to South France, in the summer of 1884, I was struck with the prevalence of this Downy Mildew in most of the vineyards, and the French grape growers around Montpellier felt far more anxiety as to the consequence of this Peronospora than they did as to the work of the Grape vine Phylloxera. They feel now, that with the aid of our American stocks, they can control and defy this underground pest; but the Peronospora, which was a few years ago unknown to them, but which has been introduced with the American vines, has so far entirely baffled them, as, I believe, it has baffled our own grape growers.

In an address which I had the honor to deliver before the Central Society of Agriculture of the Department of Hérult, in June, 1884, and which treated principally of insecticides and insecticide appliances, I took occasion, in view of the interest then felt in this mildew, to recommend the use of the following as a promising fungicide: The ordinary milk-kerosene emulsion, prepared after the formula given in my late official reports as United States Entomologist, with from two to five per cent. of carbolic acid, and the same percentage of glycerine, and then diluted in 20 to 50 parts of water to one of the emulsion and sprayed on to the under surface of the leaves by means of a cyclone nozzle of small aperature, so as to render the spray as fine as possible. The suggestion of the carbolic acid was due to the results obtained by Prof. Gustav Foëx, Director of the Ecole Nationale d' Agriculture, at that place.

It was very gratifying to find this recommendation at once acted upon, and up to the time when I left Montpellier, with satisfactory results. Reports of further trials showed also, that this mixture so sprayed at once arrests the spread of the mildew. I was well aware of the difficulty of dealing satisfactorily with a fungus which may, in a single night, without any warning, manifest itself all over a vineyard; but it is a great point gained to know how to check it, even if the knowledge may at times be of little practical avail in large vineyards. But much good, nevertheless, resulted, and "*Le Procede Riley*" was much written about in *La Vigne Americaine*, and other viticultural journals a year ago. However, the experience of the past year in France has furnished a remedy which, from all accounts, is in every way satisfactory, because it not only destroys direct, but acts as a prophylactic.

* Many writers on mycological subjects misuse this term "fungoid" (which means something not a fungus, but fungus-like), in speaking of true fungi or of a fungus disease.

My attention was drawn some months ago, to two articles by C. B. Cerletti, published the 15th and 30th of August, in the *Rivista di viticoltura ed Enologia Italiana*, announcing the success of hydrate, or slacked lime. My friends, M J. Lichtenstein and P. Viala, of Montpellier, the latter having charge of the *Laboratoire de viticulture* at the *Ecole Nationale d' Agriculture de Montpellier*, soon thereafter communicated to me the discoveries made. M. Velicogna, in a report in the *Actes et Memoirs de la Societe imperiale et royale d' Agriculiure de Gortiz*, for September and October, 1885, has also discussed the effect of hydrate of lime at length, his formula being $2\frac{1}{2}$ kilogrammes of the lime (chaux éteinte) in 100 litres of water.

The general tone of the experience with this hydrate of lime is satisfactory, but a mixture of hydrate of lime and sulphate of copper is still more conclusive, and numerous communications to viticultural journals and to the French Academy, attest the complete efficacy of the remedy. It has been the custom in some of the wine-growing parts of France to sprinkle lime and verdigris upon those vines which border on the roadside, as a means of warding off depredators. It was found that vines so spattered were not infested by Peronospora, while the rest of the vineyard might be attacked. This discovery led to further experiments.

Various formulæ have been given, but the most important articles are those by M. A. Perrey, in the *Comptes Rendus de l'Ac. d. Sc.*, Oct. 5, 1885, and by M. A. Millardet in the same publication, and reproduced in the *Messager Agricole du Midi* for Nov. 10, 1885. From this latter article I condense the following: Dissolve eight kilogrammes (18 pounds) of ordinary sulphate of copper, in 100 litres (about 22 gallons) of any kind of water (well, rain, or river), in a separate vessel. Mix 30 litres (about $6\frac{3}{4}$ gallons) of water, and 15 kilogrammes (about 34 pounds) of coarse lime, so as to make a milk of lime. Then mix with this the solution of sulphate of copper. These will form a bluish paste. Pour a portion of the mixture in a bucket or other vessel, thoroughly shaking it, and brushing the leaves with a small broom, taking care not to touch the grapes. There is no fear of any accident, not even to the most tender portion of the vines.

The treatment was made from the 10th to the 20th of July. At some points the operation was repeated a second time at the end of August, but without much advantage. It was, therefore, demonstrated that one application was sufficient.

The mixture, when dry, sticks very fast to the leaves. After the vines were treated there were several showers the beginning and end of August, also the frequent September rains, notwithstanding which, the evidence of the efficacy of the treatment, where no more than half the leaves were touched by the mixture, could easily be detected. That this remedy will prove effectual for the many other similar white mildews on other plants, caused by other Peronosporæ, there can be little doubt.

The same fear of danger as to the effect of this fungicide on the vine and on the wine, has been experienced in Europe as we experienced in this country in the early use of Paris green as an insecticide, and experience alone will settle the amount of danger there may be in the use of this new remedy.

Bibliography.

I know of no one who has more fully recognized the practical bearings on the best method of dealing with these two fungi than Mr. Wm. Saunders. In the report of the Commissioner of Agriculture for the year 1861, p. 495, ff., he has an article: "Remarks on Grape Culture with reference to Mildew, both on the native and foreign varieties," and in a number of subsequent reports, as those of 1864, '65, '66, '67. '69, '81-2, and '83, he has dealt either at length or incidentally on the essential facts that the Uncinula is encouraged by a dry atmosphere, and the Peronospora by a moist atmosphere. His experience shows that the nature of the soil or mode of cultivation has but little influence on the fungus, and that protection from above, as by covered trellis, is about the best prevention of the Peronospora; also that grape-vines with downy foliage are more susceptible to the Peronospora than those with smooth foliage. His experience is very well summed up in a statement of it furnished for publication in my 5th report on the Insects of Missouri, p. 70 (foot note).

Of the writers on the structure and development of these mildews, Dr. Thomas Taylor was one of the earliest in this country, and found the perithecium of the Uncinula on the European vine. His chief articles are contained in the reports of the Department of Agriculture for 1871 and 1874, but are marred by confusion in both text and plates. For accurate details the student should more particularly consult the following:

W. G. Farlow (whom I have mostly followed) "Notes on Some Common Diseases Caused by Fungi," (Bull. Bussey Inst. Vol. II., part II., 1877, pp. 106-114); also, "On the American Grape-vine Mildew" (Ibid. for 1876, pp. 415-425); Maxime Cornu, "Le Peronospora des Vignes," Paris, 1882; B. D. Halsted, "The White Mildews" (Proc. 19th Session Am. Pom. Soc., for 1883, p. 87); and Wm. Trelease, "The Grape Rot" (Trans. Wis. Hort. Soc., 1885, pp. 196-199).

Summary.

We thus have, indigenous to this country, two mildews that are more particularly destructive to the grape-vine:

1. The Uncinula spiralis, or the Powdery Grape-vine Mildew, flourishing most in a dry atmosphere, not particularly destructive to our hardier native grapes, and easily controlled by use of sulphur. It develops chiefly on the upper side of the leaf, and produces simple ovoid summer spores, and more complex and ciliate winter spores, which are found upon both the leaf and the cane. Introduced into Europe many years ago, according to trustworthy evidence, it is only known there in the conidial form as Odium Tuckeri, and works more injury than it does with us.

2. The Peronospora viticola, or the Downy Grape-vine Mildew, which ramifies its mycelium in the substance of the leaf, and even of the fruit, and develops most in moist or wet weather. It produces its summer spores on the underside of the leaf, and a winter spore in the tissues of the dry and fallen leaves. It is not amenable to sulphur, but is checked by a diluted kerosene emulsion, in which a small amount of carbolic acid is mixed, but far more effectually checked, and even prevented, by a mixture of slacked lime and sulphate of copper. This should be applied early in the season, say in June, so as to act as a preventive, while the gathering and burning of the old leaves in winter time will assist. This species is more injurious with us than the other, and is especially troublesome on the European vines. It was first introduced into Europe in 1877, when it was found in Hungary, and has since spread through the greater portion of France, Italy, Switzerland, Austria, etc.

ARBOR DAY.

Believing that the following from Bulletin No. 33, of the Agricultural College of Michigan may be of service to our high and public schools in making the exercises of Arbor Day more interesting, the secretary includes it in this appendix, with the remark that a similar exercise was performed with much success on last Arbor Day at the Grimsby High School, Mr. C. W. Mulloy, B.A., head master.

The exercise presented below was first given by the pupils of the Grand Rapids schools on the evening of January the 26th, 1888, in connection with the Forestry Convention in that city. Though no trees were planted, the presentation of a literary programme designed to be suitable for adoption by the schools of the State was very creditable.

The exercises assumed the nature of a convention of trees. The meeting was called to order by Norway Pine, who moved the election of a chairman and secretary. After the election followed general speech-making, interspersed with music and songs. Each tree set forth in a few brief sentences his characteristics, properties, uses and various values. The exercises lasted nearly an hour, enlisting much applause, and all agreeing with one accord, at the finish, that they were only "too short."

A Convention of Forest Trees.

Norway Pine (Louie).—Fellow trees of Michigan, to organize this meeting I move the election of White Oak as chairman. (Seconded.) All who favor this motion please say aye. (Unanimous vote.) Those who are opposed will say no. The ayes have it and White Oak will take the chair.

White Oak (Julius).—Fellow trees, the object of our meeting is to consider whatever may be to our best interests in the forests of Michigan. It is a subject of great importance to the State and to all of us, and we hope to gain much valuable information from each other and to hear from every one present.

We have gathered from all parts of the State for this conference. As we should keep a permanent record of our proceedings, and as the newspapers will probably wish to publish our papers and discussions, I think a secretary will be needed to take the minutes of this meeting.

Beech (Harry).—I nominate Chestnut (Lillie) to act as secretary. (Seconded.)

White Oak.—All who favor the nomination last made will say aye. Those who are opposed will say no. The ayes have it and Chestnut is elected secretary. (She takes her place.)

White Oak.—Our musician, Pine (Bessie), has kindly arranged the music for us. She sings only when the spirits move her. We may know when that is by the peculiar swaying of her head. At the swaying let us suspend business and listen. She moves—we will hear "The Echoes from the Forest."

White Oak.—We are now ready for discussion. (Several trees rising at once.)

White Oak.—Tulip tree has the floor.

Tulip Tree (Herman).—Fellow trees, I am glad to have this opportunity to plead my qualifications as an ornamental tree. I grow to a great size and height, and have shining, queer-shaped leaves, and large tulip-shaped blossoms which remind you of the sunny South, where my sisters, the Magnolias, live.

Burr Oak (Joseph).—I should like to ask Tulip tree of what use he is? Michigan people have a right to demand of us both usefulness and beauty.

Tulip Tree.—I am not only valuable as an ornamental shade tree, but I also furnish excellent timber for carriage bodies, furniture and finishing houses. Years ago my forefathers were numerous south of the Grand River Valley, and supplied wood for laths, shingles and lumber in the place of the white pine. Our family is a small one, represented in Michigan by a single species.

White Oak.—We shall be glad to hear from any members of the Oak family who live in Michigan. (Sixteen members rise.)

White Oak.—This is certainly a large family. I recognize Chestnut as entitled to the floor. What claims have you to rank in the Oak family?

Chestnut.—All botanists of the present day agree that the Beech, the Ironwood, the blue Beech, and the Hazels and Chestnuts are first cousins to the Oaks. I live in four counties in the south-east part of the State and am well known for valuable timber and a good crop of edible nuts.

Beech.—Upon my smooth, gray bark many a heart history has been carved. The poet Campbell tells it so beautifully:

"Thrice twenty summers have I stood,
Since youthful lovers in my shade
Their vows of truth and rapture paid,
And, on my trunk's surviving frame,
Carved many a long forgotten name."

And here is another beautiful thing from Whittier:

"I have always admired the taste of the Indians around Sebago Lake, who, when their chief died, dug round the beech tree, swaying it down, and placed his body in the rent, and then let the noble tree fall back into its original place, a green and beautiful monument for a son of the forest."

I am one of the commonest and well-known trees in Michigan.

Burr Oak.—Ten of us Oaks, out of about 300, live in this State. Brother White Oak is by far the most common and well-known, He is the senior member of our family and has attained a very great age. He never thrives in perfection except in a good soil and in a temperate climate. The Michigan people are proud that so many of our family live with them.

Tulip Tree.—White Oak is certainly loyal to his family, but I should like to hear the uses of his tree.

Burr Oak.—Every particle of him is useful, even to his ashes. His bark is used for tanning leather; his wood is hard, compact, heavy, tough and durable, good for heavy waggons, plows, railroad ties, fence posts, ship timber, furniture, and finishing the interior of houses.

Swamp White Oak (Leona).—As much of my timber is so nearly like that of White Oak, and often passes for it, I will say, as a tree, "I am beautiful in every stage of my growth; at first, light, slender, delicate and waving; at last, broad, massive and grand, but always graceful."

Chestnut Oak (James).—Emerson says of White Oak: "As an ornament to the landscape, or as a single object, no other tree is to be compared with it, in every period of its growth, for picturesqueness, majesty, and inexhaustible variety of beauty. When standing alone it throws out its mighty arms with an air of force and grandeur which have made it everywhere to be considered the fittest emblem of strength and power of resistance. Commonly the oak braves the storm to the last, without yielding, better than any other tree. The limbs go out at a great angle and stretch horizontally to a vast distance."

Laurel Oak (John).—The famous A. J. Downing said: "There are no grander or more superb trees than our American oaks. We are fully disposed to concede it the first rank among the denizens of the forest. As an ornamental object we consider the oak the most varied in expression, the most beautiful, grand, majestic and picturesque of all deciduous trees."

Black Jack Oak (Herbert).—Poetry, history, mythology and romance abound in references to the oak. I should like to hear from our fellow trees some common quotations in reference to the oak.

White Ash (Myrtie).—"The unwedgeable and gnarled oak."

Black Ash (Ella).—"The old oaken bucket."

Sugar Maple (Louise).—"Jove's own tree that holds the woods in awful sovereignty."

Red Maple (Anna).—"A goodly oak, whose boughs were mass'd with age."

Scarlet Oak (Ben.)—"King of the woods."

Blue Ash (Amy).—"Thy guardian oaks, my country, are thy boast."

Silver Maple (Kate).—"The monarch oak, the patriarch of trees."

Butternut (Burke).—"The oak for grandeur, strength and noble size, excels all trees that in the forest grow."

Black Walnut (Frank).—Tall oaks from little acorns grow."

Buttonwood (Harrison).—

"Woodman, forbear thy stroke!
Cut not its earth-bound ties;
Oh, spare that aged oak,
Now towering to the Skies!"

Sassafras (Henry).—

"Behold yon oak,
How stern he frowns."

Pepperidge (Walter).—"The glory of the woods."

Buckeye (Samuel).—

"Proud monarch of the forest!
That once, a sapling bough,
Didst quail far more at evening's breath
Than at the tempest now.
Strange scenes have passed, long ages roll'd
Since first upon thy stem,
Then weak as osier twig, spring set
Her leafy diadem."

Red Oak (Lulu).—I begin to feel my pride rising and hope White Oak will give me a chance to quote a poem written in honor of one of our family.

White Oak.—(Bows.)

Red Oak.—

"A glorious tree is the old gray oak;
He has stood for a thousand years—
Has stood and frowned,
On the trees around
Like a king among his peers;
As round their king they stand, so now,
When the flowers their pale leaves fold,
The tall trees around him stand, arrayed
In their robes of purple and gold.

"He has stood like a tower,
And dared the winds to battle.
He has heard the hail,
And from plates of mail
From his own limbs, shaken, rattle:
He has tossed them about, and shorn the tops,
When the storm has roused his might,
Of the forest trees, as a strong man doth
The heads of his foes in fight."

Scarlet Oak (Otto).—That poem which Red Oak quoted reminded me of an old saying of Dr. Holmes. He says: "I wonder if you ever thought of a single mark of supremacy which distinguishes this tree from those around it? The others shirk the work of resisting gravity, the Oak defies it. It chooses the horizontal direction for its limbs so that their whole weight may tell, and then stretches them out 50 or 60 feet so that the strain may be mighty enough to be worth resisting. You will find that in passing from the extreme downward droop of the branches of the Weeping Willow to the extreme upward inclination of those of the Poplar, they sweep nearly half a circle. At 90 degrees the Oak stops short, to slant upward another degree would mark infirmity of purpose, to bend downward weakness of organization."

Black Oak (Ruby).—What the Oak said sounds scientific. I want to tell you something that begins with "once upon a time." Once upon a time the devil agreed with a man that he should have the latter's soul at the time when the oak leaves fell; but when he came to look at the oak in the autumn he found it still in leaf, nor did it part with its old leaves till the new ones began to sprout. In his rage and disappointment he scratched the leaves so vehemently that they have been in consequence jagged ever since.

White Oak.—These are certainly good words for the Oak family. We will next listen to some music from the little birds—our very dear friends.

White Oak.—We shall next hear from the Maples, of which there are six in our State. They are cousins to the Buckeye, Bladdernut, and Box-elder, all of which belong to the Maple family.

Sugar Maple (Louise).—I am a favorite ornamental tree. Poets of all ages have sung about the oak. I am no Sweet Singer of Michigan, but I am possessed of sweetness. I claim to have made more boys and girls happy than any other tree. I have many changes in dress—wearing in spring the softest shade of every color; in the summer the purest emerald, and in the autumn the most brilliant yellow. My wood is used for furniture, floors, and for furnishing the interior of houses, and after the houses are finished few can warm them better than I.

Red Maple (Mary).—I am often called Soft Maple, a name also applied to one of my sisters. I beautify the country in spring with early red blossoms, and in autumn my leaves are streaked with scarlet.

Silver Maple (Jennie).—My sister Red Maple and myself are both called Soft Maple. I make a very rapid growth and am found by the side of streams. I am often planted as a shade tree, and in the far West many are planted for shelter belts and for timber.

Bass Wood (Maud).—I am a fine shade tree, my home a moist rich soil. My fragrant flowers furnish a great amount of excellent honey for the bees at a time when most other flowers have disappeared. My timber is soft, light and tough, and not apt to split, good for cabinet work, boxes, broom handles, etc.

Black Cherry (Ethel).—With our beautiful blossoms we need not be envious of the orange groves of California. I am one large snowball of blossoms in the spring. My fruit is much liked by the birds, and my wood is fine, light, durable and looks much like mahogany. My cousins are the wild plum, crab-apple, mountain ash, hawthorn, Juneberry, spiræa, the apple, pear, quince, and the peach, and we all belong to the Rose family.

Black Walnut (Frank).—I am not ornamental, nor am I a good neighbor, for I sometimes poison other trees that live near me. In spite of my bad qualities I am liked because I can be converted into cash at any moment. Some of my brothers have sold as high as $2,000. Those who care for us care for a fortune. My relative, the Butternut, is much loved by boys and girls. It was round my brother at Haverstraw, on the Hudson, that Gen. Wayne mustered his forces at midnight, preparatory to his attack on Stony Point.

Hickory (Ray).—There are four brothers of us in Michigan, but I am the least worthy of them all, and am the only one present at this convention. We are cousins of the Walnut and Butternut and all belong to the Walnut family. If you want a wood that is good for buggies, axe handles, barrel hoops, a wood like iron, call upon my brother, the Shag-bark. You will have all the nuts you want thrown into the bargain. Once upon a time there was a president of the country who had so many of my qualities that they called him Old Hickory.

White Oak.—We will sing about the "echo which in the forest dwells."

White Oak.—We will next hear a few words from the Ashes. (Three rise and stand till all are through.)

White Ash (Myrtie).—I am a tall tree and have often been complimented for my usefulness. I have been told that I have a graceful top and beautiful pinnate leaves. My wood is heavy, hard, strong, coarse-grained, compact, and of a brown color, and is much used for cabinet ware, farm implements, and house finishing. I thrive on rich, moist soil.

Blue Ash (Amy).—I am not often found in Michigan. I grow slowly and attain a good size. My wood is valuable for lumber, posts and sills. I may be distinguished from all other Ashes by the square branches of a year's growth.

Black Ash (Ella).—I thrive in swamps and along streams, and become a large, useful tree. My wood is used for furniture, barrel hoops and baskets. When well cared for I become one of the finest ornamental trees. For this purpose I have never been fully appreciated. The Ashes belong to the Olive family. We have been called musical, as in this quotation:

"Ye Ashes wild resounding o'er the steep,
Delicious is your music to the soul."

White Oak.—Who will speak next? (A number rise.) Birch has the floor.

Birch (William).—I am a useful factor in the cause of education, though not now so commonly found in the school room as in former years. There are five sisters of us Birches in Michigan. The Alders are our cousins. Probably you are best acquainted with the Canoe Birch, whose white wood you see in spools and shoe pegs. It gives up its beautiful white dress without any injury to itself. Longfellow has made us a celebrated family in Hiawatha. He says of us:

"Give me your bark, O, Birch tree!
Of your yellow bark, O, Birch tree!
Growing by the rushing river,
Tall and stately in the valley!
I a light canoe will build me,
That shall float upon the river,
Like a yellow leaf in autumn,
Like a yellow water lily!
Lay aside your cloak, O, Birch tree!
Lay aside your white skin wrapper,
For the summer time is coming,
And the sun is warm in heaven,
And you need no white skin wrapper."

White Oak.—Let us hear from the Elms.

American Elm (Lida).—I have been called the Queen of the Forest, and stand without a rival at the head of the list of ornamental deciduous leaved trees. I claim this rank on account of hardiness, rapid growth, and the graceful and majestic beauty of my drooping branches. We are very proud of our Massachusetts relative under whose venerable shade Washington first took command of the Continental army, July 3, 1775. How the affection of every lover of his country clings around that tree! What care has been taken of it, what marks of esteem have been shown it by the citizens of Cambridge, may be judged by those who have seen it standing, as it does, in the centre of a great public thoroughfare, its trunk protected by an iron fence from injury by passing vehicles, which for more that a century have turned out in deference to this monarch of the Revolution.

Red Elm (Claude).—I am well known for my durable red wood and mucilaginous bark and am often called "Slippery Elm." My sister, Rock Elm, is a fine tree with corky branches, and the wood is valuable for farm implements.

Hackberry (Otis).—I am one of the poor cousins of the Elms, and am little known. I am sometimes called the Nettle tree, and I am afraid Michigan people are not on speaking terms with me. Allow me to tell you about my German relative, the Luther Elm, near Worms. It is said to have been planted as follows: A bigoted old Catholic lady, thrusting a stick in the ground, declared her resolution not to accept the new faith till that dry stick became green. The fact that it did so proved the interest taken by trees in the preservation of orthodoxy.

Red Mulberry (Robert).—I am another obscure cousin of the Elms and not often seen in Michigan. The birds are fond of my berries and the wood is as valuable as cedar for posts. Let me praise the Elm.

"Hail to the Elm! the brave old Elm!
Our last lone forest tree,
Whose limbs outstand the lightning's brand,
For a brave old Elm is he!
For fifteen score of full-told years,
He has borne his leafy prime,
Yet he holds them well, and lives to tell
His tale of the olden time!"

White Oak.—Let us all repeat the lines of N. S. Dodge in praise of the Queen of the Forest.

"Then hail to the elm! the green-topp'd elm!
And long may his branches wave,
For a relic is he, the gnarl'd old tree,
Of the times of the good and brave."

White Oak.—We will have another song about the birds (or any other subject).

White Oak.—We have heard nothing from the Willows.

Willow (Marion).—I live near the water and my wood is made into the strangest things, artificial limbs, tooth-picks, ball clubs and gunpowder. Some of us are called "Pussy Willows."

Elizabeth Allen has written this lovely poem to my sister, the Weeping Willow of Europe, who has been for years mourning something to us unknown.

"O, Willow, why forever weep,
As one who mourns an endless wrong!
What hidden woe can lie so deep?
What utter grief can last so long?
Mourn on forever, unconsoled,
And keep your secret, faithful tree!
No heart in all the world can hold
A sweeter grace than constancy."

The Poplar (Cara).—There are five sisters of us Poplars who live in Michigan. One is called Cotton Wood, and two are called Aspens. We are cousins of the Willows and all belong to the Willow family. I will read some lines of the poets:

"Why tremble so, broad Aspen-tree?
Why shake thy leaves ne'er ceasing?
At rest thou never seem'st to be,
For when the air is still and clear,
Or when the nipping gale, increasing,
Shakes from thy boughs soft twilight's tear,
Thou tremblest still, broad Aspen-tree,
And never tranquil seem'st to be."

White Oak.—We ought to hear from Red Bud and Sassafras and Pepperidge and Buttonwood or Sycamore, who live in our forests, but they do not appear to be present at this convention. Our exercises would not be complete without hearing from the members of the Pine family or cone bearing trees.

White Pine (Sylvia).—I am one of the tallest and largest, most common, well known and valuable trees of the State. In Europe, where some of my number have been introduced, they often call me Weymouth Pine. My leaves are long, light green and in clusters of five. As a long-lived and beautiful tree for ornamenting rural grounds and parks, I take a high rank, while an immense amount of valuable lumber is cut from my wood.

White Oak.—Let us hear from another Pine of Michigan.

Red Pine (Naoma).—I am often called Norway Pine, though I do not know why. I never lived in Norway, but am only found in North America. I am a tall, straight tree, with long evergreen leaves in clusters of two. I grow slowly, making valuable timber, which is much harder than that of White Pine. For ornamental purposes I much resemble Austrian Pine, though much superior to that tree, if we rely on the opinions of noted horticulturists.

White Oak.—The White Pine and Red Pine have a sister Pine in Michigan. We shall now give her an opportunity to speak.

Grey Pine (Rose).—I am a tree of small size, found on poor land in Northern Michigan. When young my growth is rapid; my leaves grow in pairs and are quite short. My wood abounds in pitch. I am known by a variety of names, as Scrub Pine, Jack Pine, Buckwheat Pine, Black Pine, Crocodile Pine, but the name I like the best is Pinus Banksiana.

I want to tell you what Ruskin says: "The tremendous unity of the pine absorbs and molds the life of a race. The pine shadows rest upon a nation. The Northern people, century after century, lived under one or other of the two great powers of the pine and the sea, both infinite. They dwelt amidst the forests or they wandered on the waves, and saw no end or any other horizon. Still the dark green trees, or the dark green waters jagged the dawn with their fringe of their foam, and whatever elements of imagination or of warrior strength or of domestic justice were brought down by the Norwegian or the Goth against the dissoluteness or degradation of the south of Europe, were taught them under the green roofs and wild penetralia of the pine."

White Oak.—We have another cone-bearing tree in attendance. I call on

Hemlock Spruce (Agnes).—I have been called by students in art and botany and horticulture "the most beautiful coniferous hardy tree yet known." I grow to a good height and require a large size. My evergreen leaves have delicate tints, my young branches droop gracefully. As a timber tree I do not claim the highest honor. My bark is valuable for tanning leather.

White Oak.—There are two other sister evergreens called "Spruces" I see in the audience.

Black Spruce (Rhoda).—I abound in swamps in Northern Michigan. I am often used for Christmas trees on festive occasions, and boys and girls search me over for a supply of first-class gum. I am not responsible, though, for all the gum that goes by my name. Within a few years my wood has been largely used to make white paper.

White Oak.—I recognize another evergreen. I call on

Red Cedar (Clara).—In summer my leaves are beautiful, but in winter they become brown. I am found only sparingly in any part of the world, though I am the most widely distributed of any tree in the United States. I grow slowly and produce a beautiful red, fragrant wood, which is soft and very durable. My wood is now mainly limited to the making of lead pencils.

White Oak.—Let us next hear from

Balsam Fir (Alice).—I am a rather small, slender evergreen found in swamps, though often cultivated as an ornament about dwellings. I arrive at my prime when about fourteen years old.

White Oak.—I shall now call on

Arbor Vitæ (Maud).—I thrive in the swamps of the North and afford shelter to wild animals. I am often called white cedar and I furnish most of the telegraph poles, some fence posts, railway ties and blocks for paving streets. I take a high place as an ornamental tree.

White Oak.—We have now heard from all of the cone-bearing evergreen trees who are present. There is another tree of the State, not here present, which is cone-bearing, and belongs to the Pine family. I refer to the tamarack.

There are some other matters appropriate to Arbor Day which should demand our attention at this time. How do the trees of Michigan compare in beauty and variety with those of Great Britain of which we read so much?

Susie.—The farther north we go the fewer kinds of trees we find; the farther south, the greater the variety. Great Britain and Ireland contain more than twice the area of Michigan. The have one basswood, not so good as ours; one very small maple, one cherry, one small ash, two elms, two poplars, one beech, one small birch, one pine, one oak much like our white oak. Great Britain has about ten species of trees native to her soil, while Michigan, with half the territory, has about ninty species, or nine times as great a variety.

White Oak.—For some interesting points in reference to nuts and seeds I call on

Red Maple.—Last autumn the hazels, beeches, chestnuts, oaks, hickories, walnuts and buckeyes, matured their fruit, and with this maturing the burs, or cups, or husks, opened or the stems snapped in two at a joint which began to form months before. If a bur or nut held fast too tenaciously, the frost made it willing to drop, and down it went with hundreds of others, among the leaves.

The leaves, with the help of the shifting winds, gently covered the fruit—or some portions of it. The leaves make the best kind of protection from dry air and severe cold, and they come just at the right time. All the seeds are not covered, but Dame Nature is generous. She produces an abundance; enough for seed and enough to feed the birds, squirrels, and other animals.

White Oak.—We want to hear a word about Nature's tree-planters, the squirrels, birds and other animals.

Basswood.—The squirrels eat many nuts, but carry a portion to some distance in every direction, where they plant one or two in a place. It may be the thought of the squirrel to return at some future time of need, but his bump of locality is not well developed or he has laid up more than he needed. At all events some of the nuts are allowed to remain where he planted them, In this way he is a benefit to the trees, and pays for the nuts which he eats. He has not lived in vain, for he is a tree-planter and believes in arboriculture. His arbor days come in autumn, and he needs no gubernatorial message to stimulate him to work.

White Oak.—This subject will be continued by

White Spruce (Adeline).—Many of our trees and shrubs produce a fleshy fruit or berry. Among them are the mountain ash. service berry, wild crab apple, hawthorn, cherry, holly, viburnum, pepperidge, hackberry, mulberry, sassafras, wild plum, persimmon, paw paw, cedars and junipers. Many of these when ripe are rendered conspicuous by brilliant colors. The fruits are eagerley sought by grouse, turkeys, deer, bear, or other

animals. In most cases the seeds of such fruits are protected by a very firm covering and are not digestible. They are sown broadcast by wild animals under circumstances most favorable for germination. The birds, too, belong to the society of tree-planters.

White Oak.—We will next listen to some accounts of the wind as a sower of seeds.

Sassafras (Iona).—Some trees produce dry seeds or seed-pods, and usually drop only a portion in autumn. They hold on to some seeds with considerable tenacity. Among these are the buttonwood, basswood, ironwoed, blue beech, box-elder, hop tree, tulip tree, the ashes, catalpa, locust, Judas tree, birches, alders, larches, pines, spruces. The fruit or the seed is thin, or provided with wings, which distribute them as they fall, or after they have fallen. In winter it needs but a slight packing of the snow to bear up the seeds. At such times, some of the seeds are torn from the trees by the wind, and may be seen sliding along like miniature ice boats, often half a mile or more from the nearest tree. The wind also aids in transporting the seeds of our elms, maples, willows and poplars.

White Oak.—Next listen to something more about seeds.

Red Bud (Cynthia).—A seed is a young plant and is packed ready for transportation. It has a tiny stem, some seed leaves and a terminal bud. The mother tree, before casting off her progeny into the world, did not fail to give it a little outfit in the form of starch for food stored up in or surrounding the thick seed leaves. As the young chicks while in the shell are nourished by the yolk of the egg, so the young oak or maple subsists on the starch stored up before ripening.

White Oak.—When do our trees make their growth and how do they get ready for the next year?

Box Elder (Nina).—Most of our trees put forth their new growth during a few weeks in spring or early summer. Do you wonder what they are doing during the rest of the warm weather? They are by no means idle. They may be perfecting flowers and seeds, but all of them are getting ready for the next winter and spring. Through the influence of light and heat, the green leaves are forming starch which is transported and stored in the pith, young wood and bark. The young leaves and stems are started and arranged, packed in cotton, covered by scales and in some cases the scales are protected by pitch or varnish.

White Oak.—Next in order will be a few words in regard to the tree as a community.

Buckeye (Douglass).—A tree is a composite being, a kind of community by itself. The leaves and limbs are all the time striving with each other to see which shall have the most room and the most sunshine. Each strives for all it can get. While some perish in the attempt, or meet with only very indifferent success, the strongest of the strongest buds survive. Each leaf helps to sustain the limb which carries it, and each limb furnishes some nourishment to the common trunk for the common welfare. The tax is always adjusted according to the ability of each to contribute. As the limbs of a tree are striving for the mastery, so each bush and tree in grove or forest is striving with others for the mastery. The weakest succumb to the strongest; some perish early, some lead a feeble existence for many years, while even the strongest are more or less injured. With plenty of room, the trunk will be short, the branches many and widespread; where crowded, the lower limbs perish for want of light. Dead limbs fall to the ground to protect and enrich it for nourishing the surviving limbs and the trunk. The scars heal over, more limbs perish as new ones creep upward, and thus we find tall, clean trunks in a dense forest.

White Oak.—To be successful, it is very important to know how to gather and care for seeds and nuts.

Yellow Wood (Robert).—Gather the seeds or nuts of trees when ripe and, if convenient, plant them where the trees are expected to remain. In this list we include especially the trees which have long tap roots, and do not easily transplant, such as the tulip tree, the hickories, the oaks, the walnuts, and chestnuts. The seeds of elms and maples are not easily kept over winter. Seeds of evergreens, the larch, and the locusts may be dried and kept as grain is kept. Many seeds and nuts may be mixed with an equal bulk of sand as it is dug from a knoll, and buried a few inches or a foot below the

surface. In spring they may be carried to the garden and planted. Soak seeds of locust and honey locust in hot water till the outer covering softens, and then plant. Soak seeds of evergreens three or four days in water, changed daily, and then plant very shallow in rows a few inches apart in rich loam, well screened by lath, brush or muslin. See that weeds do not rob the young plants of light, room and nourishment. Evergreens in small quantity, when small and two or three years old, can be purchased of experts more cheaply than they can be raised at home. These can be set in rows and cultivated for a few years like Indian corn. For further details you are advised to read copies of our State horticultural reports, take lessons of a nurseryman, or go to the Agricultural College.

White Oak.—It is of little use to plant seeds or buy trees, unless we know how to handle them while moving.

Kentucky Coffee Tree (Hiram).—In taking up a tree, whether large or small, do not twist it about so as to break or bend the roots abruptly. Get all the roots you can afford to, remembering that a tree will not grow without roots.

When out of the ground keep the roots constantly covered with soil, moss, damp straw or something else. The roots are far more sensitive to dry air than are the parts above ground. No one need wonder that trees carted into town with short roots exposed to dry air often fail to grow or lead a precarious life for years. Study the structure and the physiology of a tree and treat it as one who always makes everything thrive which he cares for.

White Oak.—How shall we care for the trees after planting?

Apple Tree (Hannah).—To set a tree so as to ensure its thrifty growth, place it but little deeper than it was while growing. Have the soil well pulverized and pack it closely about the tree.

After all this trouble, do not court disappointment in the slow growth or in the death of a favorite tree, but dig or rake the ground every week or two all summer for three to five years for a distance of four feet or more each way from the tree. If this is impracticable, place a mulch of something covering the space above mentioned.

White Oak.—After planting, trees sometimes become too thick. What shall we do?

Pear Tree (Andrew).—A tree, like a child, is a living, organized being and keeps changing as long as life lasts. It is not best merely to set as many trees as we expect to remain for a life time, but plant them more thickly with a view to removal. Here is where 99 out of 100 fail. They do not keep an eye on the growth and trim or remove trees until they have crowded and damaged each other beyond recovery. In most instances, a few large, well developed trees should grow where many small ones were planted years before. It needs courage and judgment to remove some favorite trees that others may continue to spread and make a symmetrical growth.

White Oak.—Next will follow something in reference to the flowers of trees.

Bitternut (Silas).—With rare exceptions, our trees bear flowers which are inconspicuous. The elms and the maples produce flowers in spring before the leaves appear. Most have the staminate and pistillate flowers on different parts of the tree or on different trees. The wind or gravity carries the pollen to the pistil, so there is no need of sweet odors or a gay display of flowers to attract bees and butterflies and moths to carry the pollen. Compensation is well displayed in nature. If the tree has not gorgeous or fragrant flowers, it has a large size and often a beautiful form.

White Oak.—We should learn to love tress and to associate them with the generous hand who planted and cared for them.

Wild Plum (Ezra).—I will tell you something which was written by Washington Irving: "There is something noble, simple and pure in a taste for trees. It argues, I think, a sweet and generous nature to have this strong relish for the beauties of vegetation, and this friendship for the hardy and glorious sons of the forest. There is a grandeur of thought connected with this part of rural economy. It is worthy of liberal, and free-born, and aspiring men. He who plants an oak looks forward to future ages, and plants for posterity. Nothing can be less selfish than this. He cannot expect to sit in its shade nor enjoy its shelter; but he exults in the idea that the acorn which he has buried in the earth shall grow up into a lofty pile, and shall keep on flourishing and increasing and benefiting mankind long after he shall have ceased to tread his paternal fields."

White Oak.—We will hear what O. W. Holmes says on this subject.

Tamarack (Elias).—Dr. O. W. Holmes says: "I have written many verses, but the best poems I have produced are the trees I planted on the hillside which overlooks the broad meadows, scalloped and rounded at their edges by loops of the sinuous Housatonic. Nature finds rhymes for them in the recurring measures of the seasons. Winter strips them of their ornaments and gives them, as it were, in prose translation, and summer reclothes them in all the splendid phrases of their leafy language.

"What are these maples and beeches and birches but odes and idyls and madrigals? What are these pines and firs and spruces but holy rhymes, too solemn for the many-hued raiment of their gay deciduous neighbors?

"As you drop the seed, as you plant the sapling, your left hand hardly knows what your right hand is doing. But Nature knows, and in due time the power that sees and works in secret will reward you openly."

White Oak.—This concludes what we had on the programme for this convention.

Hemlock.—I move we have some more music and then adjourn.

White Oak.—If there be no objections we shall have the music.

White Oak.—This convention stands adjourned until again convened by the proper authorities.

II.—STATUTORY PROVISIONS.

It is provided by the Agriculture and Arts Act, 49 Victoria, chap. 11 (1886), that the Fruit Growers' Association should be a body corporate, comprising not less than fifty members, each paying an annual subscription fee of not less than $1; that it shall hold an annual meeting at such time and place as may be determined upon; that the retiring officers shall at such meeting present a full report of their proceedings, and of the proceedings of the Association, and a detailed statement of its receipts and expenditure for the previous year, duly audited by the Auditors; that the Association shall at such meeting elect a President, a Vice-President, and one Director from each of the Agricultural Divisions of the Province (mentioned in Schedule A following), and the officers and Directors so elected shall appoint from among themselves, or otherwise, a Secretary and a Treasurer, or a Secretary-Treasurer; and that the Association shall also elect two Auditors.

Vacancies occurring through death, resignation, or otherwise in the directorate of the Fruit Growers' Association, shall be filled by the Board of Directors.

The officers shall have full power to act for and on behalf of the Association, and all grants of money and other funds of the Association shall be received and expended under their direction, subject nevertheless to the by-laws and regulations of the Association.

A copy of the Annual Report of its proceedings, a statement of receipts and expenditure, a list of the officers elected, and also such general information on matters of special interest as the Association have been able to obtain, shall be sent to the Commissioner of Agriculture within forty days after the holding of such annual meeting.

III.—Schedule A.—Agricultural Divisions.

1. Stormont, Dundas, Glengarry, Prescott and Cornwall.

2. Lanark North, Lanark South, Renfrew North, Renfrew South, Carleton, Russell and the City of Ottawa.

3. Frontenac, City of Kingston, Leeds and Grenville North, Leeds South, Grenville South and Brockville.

4. Hastings East, Hastings North, Hastings West, Addington, Lennox and Prince Edward.

5. Durham East, Durham West, Northumberland East, Northumberland West, Peterborough East, Peterborough West, Victoria North (including Haliburton), and Victoria South.

6. York East, York North, York West, Ontario North, Ontario South, Peel, Cardwell and City of Toronto.

7. Wellington Centre, Wellington South, Wellington West, Waterloo North, Waterloo South, Wentworth North, Wentworth South, Dufferin, Halton and City of Hamilton.

8. Lincoln, Niagara, Welland, Haldimand and Monck.

9. Elgin East, Elgin West, Brant North, Brant South, Oxford North, Oxford South, Norfolk North and Norfolk South.

10. Huron East, Huron South, Huron West, Bruce Centre, Bruce North, Bruce South, Grey East, Grey North and Grey South.

11. Perth North, Perth South, Middlesex East, Middlesex North, Middlesex West and City of London.

12. Essex North, Essex South, Kent East, Kent West, Lambton East and Lambton West.

13. Algoma East, Algoma West, Simcoe East, Simcoe South, Simcoe West, Muskoka and Parry Sound.

IV.—CONSTITUTION OF THE ASSOCIATION.

Art. I.—This Association shall be called "The Fruit Growers' Association of Ontario."

Art. II.—Its objects shall be the advancement of the science and art of fruit culture by holding meetings for the Exhibition of fruit and for the discussion of all questions relative to fruit culture, by collecting, arranging and disseminating useful information, and by such other means as may from time to time seem advisable.

Art. III.—The annual meeting of the Association shall be held at such time and place as shall be designated by the Association.

Art. IV.—The officers of the Association shall be composed of a President, Vice-President, a Secretary, or Secretary-Treasurer, and thirteen Directors.

Art. V.—Any person may become a member by an annual payment of one dollar, and a payment of ten dollars shall constitute a member for life.

Art. VI.—This Constitution may be amended by a vote of a majority of the members present at any regular meeting, notice of the proposed amendments having been given at the previous meeting.

Art. VII.—The said Officers and Directors shall prepare and present to the annual meeting of the Association a report of their proceedings during the year, in which shall be stated the names of all the members of the Association, the places of meeting during the year, and such information as the Association shall have been able to obtain on the subject of fruit culture in the Province during the year. There shall also be presented at the said annual meeting a detailed statement of the receipts and disbursements of the Association during the year, which report and statement shall be entered in the journal and signed by the President as being a correct copy; and a true copy thereof, certified by the Secretary for the time being, shall be sent to the Commissioner of Agriculture within forty days after the holding of such annual meeting.

Art. VIII.—The Association shall have power to make, alter and amend By-laws for prescribing the mode of admission of new members, the election of officers, and otherwise regulating the administration of its affairs and propery.

V.—BY-LAWS.

1. The President, Vice-President and Secretary-Treasurer shall be *ex-officio* members of all committees.

2. The directors may offer premiums to any person originating or introducing any new fruit adapted to the climate of the Province which shall possess such distinctive excellence as shall, in their opinion, render the same of special value; also for essays upon such subjects connected with fruit-growing as they may designate, under such rules and regulations as they may prescribe.

3. The Secretary shall prepare an annual report containing the minutes of the proceedings of meetings during the year; a detailed statement of receipts and expenditure; the reports upon fruits received from different localities; and all essays to which prizes have been awarded, and such other information in regard to fruit culture as may have been received during the year, and submit the same to the Directors or any Committee of Directors appointed for this purpose, and, with their sanction, after presenting the same at the annual meeting, cause the same to be printed by and through the Publication Committee, and send a copy thereof to each member of the Association and to the Commissioner of Agriculture.

4. Seven Directors shall constitute a quorum, and if at any meeting of Directors there shall not be a quorum, the members present may adjourn the meeting from time to time until a quorum shall be obtained.

5. The annual subscription shall be due in advance at the annual meeting.

6. The President (or in case of his disability, the Vice-President) may convene special meetings at such times and places as he may deem advisable, and he shall convene such special meetings as shall be requested in writing by five members.

7. The President may deliver an address on some subject relating to the objects of the Association.

8. The Treasurer shall receive all moneys belonging to the Association, keep a correct account thereof, and submit the same to the Directors at any legal meeting of such Directors, five days' notice having been previously given for that purpose.

9. The Directors shall audit and pass all accounts, which, when approved of by the President's signature, shall be submitted to and paid by the Treasurer.

10. It shall be the duty of the Secretary to keep a correct record of the proceedings of the Association, conduct the correspondence, give not less than ten days' notice of all meetings to the members, and specify the business of special meetings.

11. The Directors, touching the conduct of the Association, shall at all times have absolute power and control of the funds and property of the Association, subject however to the meaning and construction of the Constitution.

12. At special meetings no business shall be transacted except that stated in the Secretary's circular.

13. The order of business shall be : (1) Reading of the minutes ; (2) Reading of the Directors' Report; (3) Reading of the Treasurer's Report ; (4) Reading of prize essays ; (5) President's Address ; (6) Election of officers, and (7) Miscellaneous business.

14. These By-laws may be amended at any general meeting by a vote of two-thirds of the members present.

15. Each member of the Fruit Committee shall be charged with the duty of accumlating information touching the state of the fruit crop, the introduction of new varieties, the market value of fruits in his particular section of the country, together with such other general and useful information touching fruit interests as may be desirable, and report in writing to the Secretary of the Association on or before the fifteenth day of September in each year.

The President, Vice-President and Secretary shall be *ex-officio* members of the Board of Directors and of all Committees. The reasonable and necessary expenses of Directors and officers in attending meetings of the Board of Directors and of Committees shall be provided from the funds of the Association.

SECOND REPORT

OF

THE COMMISSION

ON

MUNICIPAL INSTITUTIONS

APPOINTED BY THE GOVERNMENT OF THE PROVINCE OF ONTARIO.

PRINTED BY ORDER OF THE LEGISLATIVE ASSEMBLY.

TORONTO:
PRINTED BY WARWICK & SONS, 68 AND 70 FRONT STREET WEST
1889.

SECOND REPORT

OF THE

MUNICIPAL COMMISSION.

TORONTO, December 20th, 1888.

To the Honourable

SIR ALEXANDER CAMPBELL, K.C.M.G.,

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:—

We, the undersigned Commissioners, appointed by Commission under the Great Seal of the Province, bearing date the ninth day of December, A.D. 1887, to collect information and report with reference to certain municipal and other matters therein set forth, beg leave to submit herewith our second Report, pursuant to the directions of our said Commission.

We have the honour to be,

Your Honour's obedient servants,

T. W. ANGLIN,
E. F. B. JOHNSTON,
WM. HOUSTON,
} *Commissioners.*

REPORT.

In our first report, dated March 16th, 1888, we endeavored, as well as the time and means at our disposal would allow, to place before the Legislature and Government of the Province accurate and detailed information respecting the nature and working of municipal institutions in other countries. Our inquiries covered Great Britain and Ireland, Germany, France, the United States of America, and the Canadian Provinces of Quebec, New Brunswick, Nova Scotia, and Prince Edward Island. We dealt also to some extent with municipal institutions in Ontario, taking the opinions of many experts on their working and alleged defects.

In the course of our investigation of the Ontario system we were forced to the conclusion that that system "is now one of the best in the world," and that "it will continue to be one of the best if from time to time we make those changes, and only those, which the most deliberate consideration shows to be necessary or desirable." To facilitate such consideration by affording a comprehensive view of the progress of the Ontario system we have made a thorough search of the Statutes and Parliamentary Proceedings of the Province, and the following historical *resumé* is the result of our inquiries :—

Local Government Under the French Regime.

Municipal institutions can scarcely be said to have existed in Canada before the conquest. The settlement of the country was very slow. Although Jean Denys sailing from Harfleur in 1505 discovered the Gulf of St. Lawrence, and Cartier penetrated to Hochelaga in 1535, no earnest attempt was made for many years after to settle the country. The chief object of Roberval's expedition in 1540 appears to have been the acquisition of the precious metals with which the country was supposed to abound. That having failed, and France having become engaged in a great war, Canada was almost forgotten for nearly fifty years. Some think that the foundation of Quebec by Champlain in 1608 was intended as an earnest commencement of the work of colonizaion. But those under whom and for whom Champlain then acted sought chiefly to make profit of their monopoly of the fur trade, then becoming valuable, and although Champlain explored much of the country, settlement made little progress. It is said that in 1617 some persons, amongst whom were a family named Hebert, came out for the purpose of engaging in agriculture. * In 1664 the whole French population was but 2,500. In 1679 the French including those settled in Acadia numbered, it was thought, 10,000. In 1697 there was a large influx of emigrants, numbering 2,300, yet in 1721 the whole French population was estimated at only 25,000, of whom 7,000 were located in Quebec city, and 3,000 in Montreal. The total of acres in tillage that year was 62,000, and in grass 120,000. † A large portion of the population was engaged during all those years in trading, hunting, and fighting, the war with the Iroquois commenced by Champlain having never actually ceased. Under such circumstances local self-government could not make much progress, even if the people

* Miles' History of Canada p. 56. † Garneau's Canada, vol. 1, p. 412.

had brought with them a healthy spirit of independence and self-reliance. But the government was essentially a military despotism, even while a trading company possessed vice-regal powers, and the lands were held on the old feudal tenure. Henry the Fourth gave the Marquis de la Roche power to grant leases to men of gentle blood in forms of fiefs, chatelaines, counties, and baronies, such investitures to be charged with the tutelage and defence of the country. When "the Company of a Hundred Partners" was created by Cardinal Richelieu, in 1627-8, like powers were conferred on it, and it was even empowered to create duchies subject to royal confirmation. This power it did not use, but it divided part of the country into seigniories, and from 1627 to 1663 accorded 29 of these, namely 17 in the Government of Quebec, 6 in that of Three Rivers, and 6 in that of Montreal.* The tenure of all the lands subsequently "accorded" was similar. The seigniors held under the King as lord paramount, doing him homage for their lands and paying him a fifth of the computed value of any lands they at any time alienated by sale or gift, but receiving a *rebat* of two-thirds if payment were made immediately. The Seigniories were divided into farms of about 90 acres each. The renter or censitaire paid a yearly rent of two sous per acre, and in addition half a bushel of grain for the entire farm. The first rent (cens), and the rent services (rentes), were not fixed by law. The censitaire was bound to render various services, and to get his wheat ground at the seignior's mill, one-fourteenth being taken as moiture. If he sold his farm or any part of it one-twelfth of the price went to the seignior. This was found to be very oppressive in cities and towns where land changed owners frequently. In time the Canadian courts held that the seignior was but a feoffer in trust "for if he refused to concede lands to the colonists at current rates the Intendant was authorized to do it for him by a decree" which served as a title to the renter. Garneau says that there were but two fiefs in fee simple (in absolute freehold) in Canada.—Charlesbourg and Three Rivers. "The seigniors were also authorized to try in their domainial courts all felonies and high and petty misdemeanours."† Bouchette‡ states that one of the obligations of the tenanciers or holders of land *en roture* was to repair the highways and by-roads passing through their lands, and to make new ones which, when opened, must be surveyed and approved by the Grand Voyer of the district, and established by Proces Verbal." The Grand Voyer was appointed by the Governor, and as the Governor-in-Council were long the chief judicial tribunal of the Province, and transacted all civil business of importance, it is probable that the work recommended in such Proces Verbal required their approval. After the office of Intendant was created the Grand Voyer probably reported to that officer. The Commissioners appointed by Lord Durham in 1838 to enquire into the Municipal Institutions of Lower Canada, in their report say:§ "The road officers of the Province are the Grand Voyer, and his deputy in each district . . . . a surveyor of roads in each parish or township, and an overseer of highways in each subdivision of every parish and township never exceeding nine. The Grand Voyer . . . . is appointed by the Governor during pleasure; the deputy Grand Voyer and the surveyor of roads are nominated by the Grand Voyer, and the overseers of highways are elected by the people. The Grand Voyer is paid by salary and fees, and pays his deputy according to private arrangement. The surveyors and overseers are gratuitous servants of the public. . . . . The duty of the Grand Voyer is to open new roads and to see that the established roads are kept in good repair; this duty as regards the opening of new roads he is bound to discharge on the requisition of any one interested person; the requisitionists being liable for the Grand Voyer's claim for fees and travelling expenses . . . . whether he grant or reject the prayer of the petition." At that time "the Court of Quarter Sessions could take cognizance of the form and technical accuracy of the *proces verbal* prepared by the Grand Voyer, but could not enquire into the merits of the case. The Grand Voyer was also bound "after public notice was duly given, to make annual visits through the highways, leading from point to point within his district, and to examine and enquire whether the surveyors and overseers duly execute their several offices, and in default thereof to prosecute them or either of them for neglect."

* Garneau's Canada, p. 183.
† Garneau's Canada, Vol. 1, p. 185.
‡ Description of Lower Canada, p. 18.
§ Appendix C to Lord Durham's Report, p. 23.

How far this system was an enlargement or development of the system originally established it would be difficult to ascertain.

On the front roads which are those which run between two ranges of concessions, each proprietor made the road in front of his own farm and kept it in repair. The frontage was generally 180 yards French measure in length. But there were numerous exceptions to this rule. Hills, bridges, marshes, and all portions of more than average difficulty were "worked by joint labour." The Grand Voyer designated all who ought to contribute a share. Through all unconceded land also, and all uncultivated land in possession of the original Crown grantee, the highways were made and repaired by joint labour of the parties to whom the road was useful. The by-roads or cross roads were altogether made and repaired by joint labour.

In the earlier days of the colony few public roads were necessary, as the people who engaged in agriculture settled along the banks of the St. Lawrence and its tributaries, and used these as their highways in summer and winter. Such road work as was then thought necessary was done by order of the Grand Voyer under the direction of the Captain of the Militia, who was an important functionary.

In each of the towns of Quebec, Three Rivers and Montreal, an officer called a Syndic was elected. It is difficult to ascertain exactly how he was elected, or what were his powers, or when the office was first created. Parkman says * that the Syndic was an officer elected by the inhabitants of the community to which he belonged, to manage its affairs. According to other writers, the Syndic's chief duty was to represent the wants and wishes of the people to the Governor of the district, or the Governor-General. When the Company of a Hundred Partners, or its successors, withdrew from the government of the Province, the council was re-organized, and then consisted of the Governor, the Superior of the Jesuits, and three of the principal inhabitants. These last were to be chosen every three years by the Council itself, in conjunction with the Syndics of Quebec, Montreal, and Three Rivers.†

There seems to be little reason to doubt that if the people had been left free to act they would notwithstanding the enormous difficulties to be overcome have developed a system of self-government. In August, 1621, Champlain called a meeting of the inhabitants of Quebec to consider the propriety of petitioning the King for assistance, and meetings were held frequently under the direction of members of the Sovereign Council, to discuss such matters as the supply and price of bread and firewood, but even these were afterwards disallowed.

"When the sovereignty of Canada was resumed by the King" the system of government was materially changed. The royal ordinance of April, 1663, decreed the establishment of a royal administration, and the erection of a supreme tribunal named the Sovereign Council of Quebec, constituted like the Parliament of Paris. The chief government of all the affairs of the colony, both administrative and judicial, was vested in the Sovereign Council to be exercised with as full authority as that of any of the Supreme Courts of France. . . . . This Council was at first composed of the Governor-General, the bishop, five councillors ‡ and an attorney-general. It had the right of trying all cases, civil and criminal, with power of determining in the last resort in conformity with the decisions and forms obtaining in the French Supreme Courts." § The office of Intendant was created at the same time. The Sovereign Council, afterwards increased to twelve, met as a law court every Monday; the Governor presided, the bishop at his right, and the Intendant on his left. In its administrative capacity the Council had the disposal of the revenue of the Province, and the supervision of the interior trade. The Intendant appears to have had special charge of the preparation of ordinances, and control of civil and financial affairs. He was even in these matters subordinate to the governor, but the quarrels and disputes of the two functionaries form no small part of the subsequent history of French Canada. "The Sovereign Council was empowered to

* Jesuits in North America, p. 332.
† Ibid.
‡ Named by those two dignitaries conjointly every year.
§ Garneau's History, vol. 1, p. 188.

establish at Montreal, Three Rivers, and in all other places in which such should be wanted tribunals of the first resort for the summary disposal of cases of inferior importance." About the same time commissaires for judging petty causes, and officers known as "deacons of habitations" were created. The commissaires were the five councillors—the members of the Sovereign Council named by the Governor and bishop conjointly,—and their duty as commissaires was to see that the decrees of the Sovereign Council were carried into effect, and to take preliminary cognizance of any affair brought under their purview by the deacons of habitations. These deacons were, Garneau says,* " A kind of municipal officers appointed by election to note any infraction of public rights and be careful of the common weal in urban communities ; the office was not new. The regulations of 1647 . . . . show that the inhabitants of Quebec, Montreal and Three Rivers had one such officer † in each of these places, but it appears that the office had ceased to exist towards 1661."

The necessity of municipal government as a means of progress appears to have been felt by the new government. Upon the requisition of the procurator-general, the Sovereign Council in 1663 called a meeting of the citizens for the election of a mayor and two aldermen ; whereupon the chief inhabitants of Quebec and its environs assembled and chose Jean Baptiste de Repentigny as their mayor, with Jean Madry and Claude Charron as aldermen. The council appears to have become alarmed, for, these persons acting, it is presumed, under pressure, resigned. Then the council declared that, considering the peculiar condition of the district and the fewness of its inhabitants, one head deacon to be elected by the people would suffice for the time. When one was chosen accordingly, his election was annulled by the ruling party in Council, under the pretext that it was not satisfactory to a majority of the constituents. The electors were convoked once more, but few attended this time . . . . The Governor then addressed a circular of invitation to safe parties who made choice of a new chief deacon, despite the demurring of the chief citizens, and protests of a minority in Council. The election took place in the presence of the Governor. To the person thus elected the Governor administered the oaths of office, despite the protests of some members of the Council. " From this time forward," says Garneau,‡ "there was no further question of free municipal government in Canada, so long as French domination endured, although a nominal syndicate existed for a short time after that now under review." He adds that he has been all the more particular in giving these details "because the popular elections, which were then first projected, and forthwith caused to miscarry were the only examples of the kind known to our annals. In that age the metropolitan executive was bent on stifling all aspirations of the people for freedom, either at home or in the colonies, but more especially dreading any liberal pretensions in the latter." In support of this the historian quotes the official project for the government of New France, drawn up by Messrs. de Tracy and Tabon in 1667. One other attempt was made, however, to introduce municipal government.

In the re-organization of the government of which we have been treating, the power of taxation was reserved absolutely to the King. A decree issued by Louis XV, in 1742, stated that "the governors and intendants have no allowance to levy imposts ; that is a sovereign right which His Majesty communicates to none. It is not even lawful for the people to tax themselves, except by our permission."

The second attempt to establish municipal institutions was made by Frontenac in 1672. He seemed to think that representative institutions of even a higher character should be established. Under pretence of desiring to administer the oath of allegiance to the whole people, he, on October 23rd, 1672, soon after his first arrival convoked the three estates of Canada at Quebec with as much pomp and splendor as circumstances would permit. For the order of the clergy he had abundant material. Three or four *gentils hommes*, of Quebec, and a number of his officers represented the nobles. He formed a third estate of merchants and citizens ; and the members of the council and the magistracy he formed into another body. When they had assembled he delivered a speech carefully prepared, which seems not to have differed much in form or tone from speeches afterwards

* History of Canada, vol. 1, p. 189. † The Syndic. ‡ History of Canada, vol. 1, p. 190.

delivered from the throne by British Governors, except that he did not propose any measures for their consideration, or invite them even to advise as to what legislation may be desirable. Afterwards he applied himself to another work, that of giving a municipal government to Quebec after the model of some of the cities of France. In place of the syndic, an official supposed to represent the interests of the citizens, he ordered the public election of three aldermen, of whom the senior should act as mayor. One of the number was to go out of office every year, his place being filled by a new election; and the Governor as representing the King reserved the right of confirmation or rejection. He then, in concert with the chief inhabitants, proceeded to frame a body of regulations for the city, destined as he again and again declared to become the capital of a mighty empire; and he further ordained that the people should hold a meeting every six months to discuss questions involving the welfare of the colony. These proceedings were not approved of at Paris.* Colbert, in reply to Frontenac's dispatches, wrote "Your assembly of the inhabitants, to take the oath of fidelity, and your division of them into three estates may have had a good effect for the moment; but it is well for you to observe that you are always to follow in the government of Canada the forms in use here; and since our kings have long regarded it as good for their service not to convoke the states general of the kingdom, in order perhaps to abolish insensibly this ancient usage, you on your part should rarely, or to speak more correctly, never give a corporate form to the inhabitants of Canada. You should even as the colony strengthens suppress gradually the office of the syndic, who presents petitions in the name of the inhabitants; for it is well that each should speak for himself, and no one for all."

Under such a system the establishment and development of municipal institutions worthy of the name was evidently impossible, and the colonists, few in numbers, and engaged in warfare almost perpetual, at first with the fierce Iroquois, and afterwards with the English, had little time, and probably little inclination, to seek such a change in the system as would permit the growth of self-government. The tenure of land *en fief* and *en roture* might perhaps have been reconciled with the adoption of a municipal system, but it is surprising to learn that not only their own system was guaranteed to the French Canadians by the Act of 1774, but that in 1775 instructions were sent from England, directing that all grants of land within the Province of Quebec, then comprising Upper and Lower Canada, were to be made en fief and seigniory. And even the grants to the refugee loyalists and officers and privates of the colonial corps, promised in 1786, were ordered to be made on the same tenure.† To what extent the section of the Quebec Act, which provided that the inhabitants of any town or district may be authorized to "assess, levy and apply for the purpose of making roads, or for any other purpose respecting the local convenience and economy of any town or district, such sums as may be necessary" was operative before 1791, it is difficult to ascertain; but Lord Durham, writing of the French Canadians in 1839 said: "The higher classes and the inhabitants of the towns have adopted some English customs and feelings, but the continued negligence of the British Government left the mass of the people without any of the institutions which would have elevated them in freedom and civilization. It has left them without the education, and without the institutions of local self-government, that would have assimilated their character and habits in the easiest and best way to that of the Empire of which they became a part. They remain an old and stationary society in a new and prosgressive world."‡ What he here ascribed to negligence, Lord Durham elsewhere attributed to a settled although mistaken policy.

The Settlement of Upper Canada.

But until the refugee loyalists and disbanded soldiers were brought to Canada, and settled along the St. Lawrence above Montreal, and in some places on Lake Ontario, the population of what is now the Province of Ontario was so small that municipal institutions of any kind could scarcely have existed there. Bouchette says§ that "in 1775 the popu-

* Parkman's Frontenac and New France, pp. 19-20.
† Lord Durham's report, p. 25.
‡ Lord Durham's Report, p. 12.
§ Description of Canada, p. 8.

lation had increased to 90,000, in which estimate the present Province of Upper Canada is included; but as very few settlements had as yet been made there, its inhabitants could form but a very trifling difference in the census." After the conquest the western part of Canada was abandoned to the Indians as a hunting ground, occupied at its western extremity on Lake Erie, by a few of the ancient French colonists.* The French indeed had built forts, and established trading stations at various points on the Lakes at an early period, their missionaries, traders and *coureurs du bois* made their way to the valley of the Mississippi, and as far west as the Rocky Mountains. In 1672-3 Fort Frontenac was built at the mouth of the Cataraqui, where Kingston now stands. In 1683 Fort Michilimackinac was built and Father Marquette discovered the Mississippi. In 1680 Father Hennepin made his way to the Falls of St. Anthony, and in 1682 La Salle descended the Mississippi to the sea. In 1685 Denonville, after a successful campaign against the Senecas, rebuilt Fort Niagara. A trading post and fort were established also near the site of Toronto. But although the soil was so much more fertile than that of the Lower St. Lawrence, and the climate so much more genial, no attempt to colonize appears to have been made anywhere, except in the neighbourhood of Detroit. Trade relations were established with the Hurons and other Indian tribes then very numerous, and a great number of barges left Quebec and Montreal once a year for the trading posts, with a great number of canoes, in which were carried the merchandize to be exchanged for furs with the tribes of the remote interior. The French trade in peltry was large and profitable then, but long before the conquest the Hurons had been exterminated, and the numbers of the Indians of other tribes had been greatly reduced. The English who came to Canada immediately after the conquest settled in Quebec or Montreal, where they soon obtained control of the trade. It is stated that the exports from Great Britain to Canada in 1763 amounted to £8,624. Others sought and obtained employment from the Government, or settled on lands purchased at a small price from the seigniors. Grants of land were made also to the officers and privates of disbanded regiments. Afterwards the settlement of the district known as the Townships, with a British population, became the policy of the Government.

Major Rogers, who was sent from Montreal by Lord Amherst in 1760 to take possession of Detroit, found Fort Frontenac in ruins, and near Toronto the remains of the French Fort. At Niagara he obtained supplies from the garrison. He met several bands of Indians along the way, but he appears to have seen no settlement of white people. In 1767, as appears from a despatch of Sir William Johnson's to the Earl of Shelburne, the traffic carried on at Toronto was so considerable that persons could be found willing to pay £1,000 a year for the monopoly of it. Major Rogers had stated that "even a single trader would not think it worth attention to supply a dependent post." To this, Sir William replied "Yet I have heard traders of long experience and good circumstances affirm that for the exclusive trade of that place for one season they would willingly pay £1,000, so certain were they of a quiet market—and even the cheapness at which they could afford their goods there."†

At the close of the American revolutionary war a large number of U. E. Loyalists moved into what was then regarded as the Western part of Canada. They received free grants of land and were otherwise assisted by the Imperial Government. The disbanded officers and soldiers of the 84th Regiment also received free grants at the rate of 5,000 acres for a field officer, 3,000 acres for a captain, 2,000 acres for a subaltern, and 200 acres for a private. In order to provide for their settlement, the land on the St. Lawrence from the highest French settlement near the Lake St. Francis up to Lake Ontario and round the Bay of Quinte was divided into townships and subdivided into concessions and lots. . . . These townships were numbered, but not named until several years afterwards. Of the numbers there were two series, one including the townships on the river below Kingston, the other containing those from Kingston, inclusively, westward to the head of the bay. In the summer of 1784, the persons to whom those lands were assigned took possession of them, thus at once settling a territory of a hundred and fifty miles in extent on the river and lake.

* Alexander's Bonnycastle, p. 24. † Scadding's Toronto of Old, pp. 10-14.

The same year the Loyalists composing Butler's Rangers, and those attached to the Indian department, had lands assigned to them near Niagara, on the west side of the river and south side of Lake Ontario, and also in the neighbourhood of Detroit on the east side of the strait, ... The new settlers were accommodated with farming utensils and building materials, and for the first two years were supplied with provisions and some clothing at the national expense.* Several other persons afterwards removed from the United States to Canada, and to these also, and to a number of discharged soldiers, British and German, free grants of land were made. The population of this part of Canada was about that time estimated at 10,000. In 1786, Canada and the Provinces of New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland were formed into a viceroyalty, and Sir Guy Carlton (Lord Dorchester) was appointed Governor. The population was said to exceed 115,000. The country was regarded as prosperous. No change appears to have been made in the system of government.

When the independence of the United States was acknowledged, much of the territory enclosed within those boundaries was ceded to that country and its claim to more was afterwards successful. What was thus given away was probably regarded in England as merely a few miles of wilderness. The division of what remained into the Provinces of Upper and Lower Canada was made by Royal Proclamation.

The Constitutional Act of 1791.

The settlers in the west soon became dissatisfied with their political condition, and in 1791 the act known as the Constitutional Act† was passed. Mr. Pitt, when introducing the measure in the House of Commons "was so impressed with the impossibility of reconciling the jarring interests which had already developed themselves between the British settlers in the west and the French Canadians in the east that he stated he knew not how to reconcile or destroy their unhappy influence but by separating the people of such different origin, and of such different language and feeling."‡

The Constitutional Act as passed provided that there should be in each of the provinces a Legislative Council and Assembly, and that the king should have power "by and with the advice and consent of the Legislative Council and Assembly of such provinces respectively to make laws for the peace, welfare and good government thereof; such laws not being repugnant to this Act." Authority was given to summon a sufficient number of discreet and proper persons, being not fewer than seven to the Legislative Council of Upper Canada and not fewer than fifteen to the Legislative Council of Lower Canada. The members of the Legislative Councils were to hold their seats for life.§ It also provided, although this was never acted on, we believe, that "whenever His Majesty . . . . shall think proper to confer upon any subject of the Crown of Great Britain by letters patent under the great seal of either of the said Provinces any hereditary title of honour, rank or dignity of such Province discernible according to any course of descent limited in such letters patent, it shall and may be lawful for His Majesty . . . . to annex thereto . . . . an hereditary right of being summoned to the Legislative Council of such Province discernible according to the course of descent so limited with respect to such title, rank or dignity, and that every person on whom such right shall be so conferred, or to whom such right shall severally so descend shall thereupon be entitled to demand . . . . his writ or summons to such Legislative Council." This right would be forfeited if the person to whom it descended absented himself from the Province for the space of four years continuously without permission of His Majesty, signified to the Legislative Council by the Governor or Lieut.-Governor, or if the person took an oath of allegiance to a foreign power. In all cases the Councillors absenting themselves from the Province without permission forfeited their seats. The Speaker of the Legislative Council was to be appointed by the Governor or Lieut.-Governor, by whom also he may be removed. For the purpose of electing members of the Assembly, the Lieut.-Governor

*Gourley's Statistics of Upper Canada, pp. 10-12.
‡Alexander's Bonnycastle, p. 28.
†31st Geo. III., cap. 31.
§Section v.

of each Province was authorized to issue a proclamation dividing each province into districts or counties, or circles and towns, or townships, and appointing the limits thereof,* and declaring and appointing the number of representatives to be chosen by each. "The number of members to be elected in Upper Canada was not to be less than sixteen, and the number in Lower Canada not less than twenty. The Governor was authorized to appoint the Returning Officers, and the members were to "be chosen by the majority of votes of such persons as shall severally be possessed for their own use and benefit of lands and tenements within such district, county, or circle, such lands being by them held in freehold, or in fief, or in roture, or by certificate derived under authority of the Governor in Council in the Province of Quebec, and being of the value of forty shillings sterling, or upwards, over and above all rents and charges payable out of or in respect of the same; and that the members for the several towns or townships shall be chosen by a majority of votes of such persons as either shall severally be possessed for their own use and benefit of a dwelling house and lot of ground in such township . . . . held by them in like manner . . . . and being of the yearly value of five pounds sterling or upwards, or as being resident within the said town or township for the space of twelve calendar months next before the date of the writs of summons for the election, shall *bona fide* have paid one year's rent for the dwelling house in which they shall have so resided at the rate of ten pounds sterling per annum or upwards." †

The members of the Assembly, it was provided, must be British subjects and twenty-one years of age or upwards. The writs of summons and election must be issued not later than December 31st, 1792. Any acts of the Legislatures might be disallowed within two years from the time of their passing, and no bills reserved for the signification of the King's pleasure were to have force or authority until the royal assent had been given to them and duly signified.

After the passing of the Act of 1774, grants of land under the feudal tenure of the French were issued to the settlers in all parts of Canada. Section 43 of the Constitutional Act provided that "all lands which shall be hereafter granted within the Province of Upper Canada shall be granted in free and common soccage," and that in every case in which lands were thereafter granted in Lower Canada and where the grantee so desired those lands also should be granted in free and common soccage, but subject to such alterations with respect to the nature and consequence of such tenure as may be established by any law passed by the Provincial Legislature. It also provided that persons holding land in Upper Canada by virtue of any certificate of occupation derived under the authority of the Governor and Council of the Province of Quebec may surrender the same and obtain a grant in free and common soccage.

This was really the introduction of representative institutions in Canada.

The First Parliament of Upper Canada.

On July 24th, 1788, Lord Dorchester (Sir Guy Carleton), then Governor-General by authority of an ordinance made in the 27th year of the reign of George III., and of another ordinance made in 1788, had issued a proclamation dividing what was afterwards Upper Canada into four districts named Lunenburg, Mecklenburg, Nassau, and Hesse.

On July 16th, 1792, Lieut.-Governor Simcoe, under and by authority of the Constitutional Act, issued a proclamation dividing Upper Canada into 19 counties, viz: Glengarry, Stormont, Dundas, Grenville, Leeds, Frontenac, Ontario, Addington, Lennox, Prince Edward, Hastings, Northumberland, Durham, York (to consist of two ridings), Lincoln (divided into four ridings), Norfolk, Suffolk, Essex, and Kent. For the purposes of representation Glengarry was divided into two ridings, each of which was to elect a representative. Stormont, Dundas, and Grenville were to elect one representative each; Leeds and Frontenac together were to elect one member. Ontario and Addington together were to elect one member. The county of Prince Edward and the district of Adolphustown (in Lennox), were together to elect one represen-

* Section xiv. † Section xx.

tative. The remainder of Lennox and the counties of Hastings and Northumberland together were to elect one member. Durham, York, and the first riding of Lincoln together were to elect one representative. The second and third riding of Lincoln were each to elect one representative. The fourth riding of Lincoln, and the county of Norfolk were to elect one representative. The county of Suffolk and the county of Essex together were to elect one member, and the county of Kent was to elect two representatives. The minimum number of sixteen representatives were thus distributed apparently according to population as nearly as may be.

The first Parliament of Upper Canada was summoned to meet at Newark (afterwards Niagara), which Governor Simcoe had selected as the seat of Government.

It would be difficult to overestimate the importance of its work as a legislature. Its very first act was to repeal that part of the Imperial Act 14 George III., which related to civil rights. Its Act, 32 Geo. III., cap 1, declared that the authority of such laws of Canada and every part thereof as formed a rule of decision in all matters of controversy relative to property and civil rights "shall be annulled, made void, and abolished throughout this Province, and that the said laws, nor any part thereof, as such, shall be of any force or authority within the said Province, nor binding upon any of the inhabitants thereof." It further declared and enacted that "from and after the passing of this Act in all matters of controversy relative to property and civil rights resort shall be had to the laws of England as the rule for the decision of the same." The Act provided that the ordinances of Quebec should not be held to be repealed or varied otherwise than as they are necessarily varied by the provisions herein mentioned;" that all matters relative to testimony and legal proof in the several courts of law and equity be regulated by the rules of evidence established in England, and that nothing in this Act contained shall vary or interfere, or be held to vary or interfere, with any of the subsisting provisions respecting ecclesiastical rights or dues within this Province, or with the forms of proceeding in civil actions, or the jurisdiction of the courts already established or to introduce any of the laws of England respecting the maintenance of the poor or respecting bankrupts.

Its second Act (32 Geo. III, cap 2), established trial by jury. It provided that "from and after the first day of December, in this present year of our Lord one thousand seven hundred and ninety-two, all and every issue, and issues of fact which shall be joined in any action, real, personal, or mixed, and brought in any of His Majesty's courts of justice within the Province aforesaid shall be tried and determined by the unanimous verdict of twelve jurors duly sworn for the trial of such issue or issues, which jurors shall be summoned and taken conformably to the law and custom of England."

These which were really revolutionary measures removed two great causes of the discontent which had prevailed for some years in Western Canada.

Chapter 3 was an Act to establish the Winchester measure and a standard for other weights and measures throughout the Province; Chapter 4 an Act to abolish summary proceedings of the Court of Common Pleas in actions under ten pounds sterling, the reason assigned for this being that "the introduction of trial by jury had materially altered the constitution of that court." Powers were conferred on the Courts of Quarter Sessions of which we had previously heard nothing. Chapter 5 empowered "the magistrates in each and every district of the Province in Quarter Sessions assembled to make such orders and regulations for the prevention of accidental fires within the same as to them shall seem meet and necessary; and to appoint firemen or other officers for the prevention of accidental fires, or for the purpose of extinguishing the same when such may happen; and to make such orders and regulations as to them may seem fit or necessary in any town or towns, or other place or places within each district within this Province where there may be forty storehouses and dwelling houses within the space of half a mile square." Again Chapter 6, an Act for the more easy and speedy recovery of small debts, provided that any two or more justices of the peace acting within the limits of

their jurisdiction may assemble, sit, and hold a court to be called the Court of Requests on the first and third Saturdays of every month "at some place fixed within their respective divisions, which division shall be ascertained and limited by the justices assembled in their general quarter-sessions, or the greater part of them, and the place for holding the said court shall be fixed by the justices acting in and for the said division, or the greater part of them; and the said justices are hereby declared constituted, and appointed to be commissioners to hear and determine all such matters of debt as are hereinafter mentioned, and shall have power and authority by virtue of this Act to give judgment and decree, and award execution thereupon, with such costs as shall be hereinafter specified against the goods and chattels of all and every, the person or persons against whom they shall give any judgment or decree." The sections determining the extent of the jurisdiction of these courts were afterwards repealed and they are not published. The fees were for each summons, sixpence; each judgment, two shillings; each execution, two shillings; for every subpœna, sixpence; for every copy of judgment, if demanded, one shilling; the allowance to witnesses to be left to the discretion of the justices, but not to exceed two shillings and sixpence per day to each witness. The fees for serving summons, subpœna, and writ of execution, and for seizing and selling were fixed on a similar scale.

Chapter 7 provided that no miller should demand, take, or receive more than one twelfth-part for grinding and bolting any grain brought to him to be ground. The penalty for any violation of this act was ten pounds currency.

Chapter 8 changed the names of the four districts. It provided that the district called Lunenburg in Lord Dorchester's proclamation should be known as the Eastern District; Mecklenburg as the Midland; Nassau as the Home; and Hesse as the Western District; and it provided for the erection of a gaol and court house in each district. The magistrates in Quarter Sessions were authorized to procure plans, to select such plan as they thought best; and through two or more of their body to contract with any parties willing to put up the buildings according to the approved plans on such site as the majority of the justices may select. The lowest tender was to be accepted if the security offered were sufficient, and the building must be completed within 18 months from the execution of the contract. The sheriff was to appoint the gaoler. The justices in Sessions were to make rules for the management of the goals, which when approved by one of the judges of the Supreme Court would be binding on gaoler and prisoners. It was thought necessary to enact that the gaoler should not be licensed to sell liquor within the gaol, and to impose a penalty of twenty pounds for every offence on any gaoler who should sell, lend, use, or give away, or knowingly permit, or suffer any spirituous liquors to be sold, used, lent, or given away in such gaol, or to be brought into the gaol, unless prescribed by a regular physician. The justices were authorised to appoint a salary to be paid the gaoler in place of all fees, perquisites, and impositions.

These were all the Acts passed in the first session of the Upper Canadian Legislature which continued from September 17th to October 15th. No provision for raising a revenue for any purpose was made in that Session.

The work of construction and organization was continued in the next session.

The Beginning of Local Government

The township system of surveys which had long been in use in the revolted colonies was introduced in Upper Canada when the settlement of that part of the country was earnestly begun. Amusing stories are told of the manner in which the lands were distributed to the U. E. Loyalists, and the disbanded soldiers, and of the manner in which names were afterwards found for some of the townships. Township organization of some sort would seem to be an almost necessary consequence of such a division of the land, but the loyalists and the military men who had served in the revolutionary war, and who took an active part in the organization of the Province, appear to have regarded township municipalities with aversion, probably because they had served as such effectual instru-

ments of organization when the other colonies revolted. Still, it seems to have been thought necessary to make some show of township government to satisfy a people who had long been accustomed to discuss and determine their local affairs at town meetings.

The first Act of the second session was "for the better regulation of the militia." The second was an Act "to provide for the nomination and appointment of parish and town officers." This Act provided that "any two of His Majesty's Justices of the Peace acting within the division in which any parish, township, reputed township, or place may be, may issue their warrant, giving eight days' previous notice to the constable of such parish, township, reputed township, or place, authorizing him on a day to be fixed by the said justices in the present year, and on the first Monday in the month of March in every ensuing year, to assemble the inhabitant householders, paying or liable to pay to any public assessment or rate of such parish, township, reputed township, or place, in the parish church or chapel, or in some convenient place within the said parish . . . . for the purpose of choosing and nominating the parish or town officers hereinafter mentioned, to serve in their respective offices for the year next ensuing, at which meeting the said constable shall preside." The office of constable appears to have still retained some of its ancient dignity in the estimation of the colonists. The inhabitant householders so assembled were authorized to choose a clerk of the parish or township whose duty it should be "to make a true and complete list of every male and female inhabitant within the limits of the parish or township, and return the same to the Justices acting as aforesaid," and "to enter and record all such matters as shall relate to the said parish, town, or township, and shall appertain to his office." They were also authorised to choose two persons to serve as assessors, one person to serve as collector of taxes, and not less than two or more than six persons, as specified in the warrant issued by the justices, to serve as overseers of highways. The duty of these officers was "to oversee and perform such things as shall be directed by any Act to be passed touching or concerning the highways and roads," and to serve as fence viewers. They were also to choose a pound keeper, and two persons to serve as town wardens, but "as soon as any church was built for performance of divine service according to the use of the Church of England with a parson or minister duly appointed thereto," the householders should choose one of those wardens and the parson or minister nominate the other. The two so chosen and nominated were declared "a corporation to represent the whole inhabitants of the town or parish," and as such "may have a property in goods or chattels of, or belonging to the parish, and may prosecute, or defend in all presentments, indictments, or actions for and on behalf of the inhabitants of the said parish." Persons neglecting or refusing to take the oath of office, and discharge the duties were subject to a penalty of forty shillings in each case, and the magistrates may, at a special Sessions, name one or more persons to fill the positions they left vacant. The Act did not define the duties of any of those officers further than to state that the overseers should do whatever may be directed respecting the highways by any Act to be passed, and that as fence viewers they should, upon receiving proper notice view and determine upon the height and sufficiency of any fence "conformably to any resolutions that may be agreed upon" at the meeting so held. And the pound-keeper was authorized to impound all cattle found trespassing upon any land properly fenced, and any stallion of more than one year old that may be found roaming at large. The same Act authorised the magistrates at Quarter Sessions to appoint a high constable for each district annually, and constables for each township.

In the year following additional power was given to the inhabitant householders in their annual town meetings lawfully assembled. They were authorised* "to ascertain and determine in what manner and at what periods horned cattle, horses, sheep, and swine, or any of them should be allowed to run at large within their respective divisions, or resolve that the same, or any part thereof shall be restrained from so doing, and the pound-keeper was authorized and required to impound any animals found roaming at large "contrary to the regulations of the town meeting" and to exact compensation and fees from the owners. An amendment to this Act† defined more fully the duties of the

*34 Geo. III, c. 8, sec. 2. †43 Geo. III, c. x.

pound-keeper in such cases, empowered a justice of the peace and a jury of three free holders to assess damages for trespass claimed, if disputed by the owner, or if the owner did not appear, and absolutely prohibited the running at large of swine in York, Niagara, Queenstown, Amherstburg, Kingston, and New Johnstown. This section was subsequently repealed as to all those places except Queenston and New Johnstown by an Act 2nd George IV, c 11, which, declaring that the laws then in force had been found ineffectual and insufficient to abate an increasing nuisance, repealed the previous Act as far as it related to the towns named and provided that thereafter "the magistrates in Quarter-Sessions for any district wherein a police in any town therein is now, or may hereafter be established by law, may make, order, constitute, and publish such prudential rules and regulations as they may deem expedient relative to restraining swine running at large in any such town," subject to the provisions of any law establishing such police.

The powers of the town meetings thus limited were not enlarged for many years. Several Acts indeed were passed in amendment of the original Act, but none of these enlarged the powers of the town meeting. One Act * required the collectors of rates to give bonds, and empowered the ssessions whenever a collector died or left the parish to fill the vacancy. Another † authorized the holding of special elections of nine officers in the part of the County of Haldimand, not yet divided into townships. Another ‡ provided that collectors of taxes should pay all they had collected to the treasurer of the district every quarter or oftener if required by the sessions. For some reason not stated the town of Prescott was excepted from the operation of this Act. Another amendment § changed the day of the annual town meeting to the first Monday in January. Another ‖ authorized each township to elect three additional overseers. An Act ¶ prescribed a form in which the assessors should make up the list of the inhabitants, and the manner in which the assessors should be notified of their election, and enter upon their duties. The Clerk of the Peace was required to make out a general return of the population of the district from the assessors' returns, and the remuneration of the assessors was increased by three pounds for every hundred pounds on the assessment roll. Another Act, passed in the same year, provided that "the Justices of the Peace, in, and for the several districts of the Province, shall have power . . . . to appoint a surveyor of streets, in and for each town within their respective districts, and to remove any such officer so appointed at their will and pleasure. So far as related to such towns the power of township meetings to elect overseers was taken away. Another amendment ** authorized the townships to elect as many as thirty overseers, and three pound-keepers at their annual meetings.

From this it will be seen that the inhabitant householders of the townships were for many years permitted to do little more than elect a few officials, who, even in the discharge of their merely local duties, were for the greater part under control of the Quarter Sessions. The duties of the town wardens cannot be said to have been fully defined in the Act authorizing their election.

Government by Justices in Session.

Although in some of the statutes passed in the first session of the Upper Canada Legislature powers were conferred, and duties imposed upon the magistrates in Quarter Sessions assembled, it does not appear that there really was any Court of Quarter Sessions, unless indeed it be assumed that the first Act of that session, in restoring the operation of the laws of England, relating to property and civil rights, brought such court into existence in theory. The proclamation of Lord Dorchester, by which what afterwards became Upper Canada was divided into four districts, says nothing of such a court When Lieutenant-Governor Simcoe divided Upper Canada into counties it was only to provide for the election of members of the House of Assembly. Magistrates no doubt were appointed before 1791, but it is not easy to imagine what a Court of Quarter

* 48 Geo. III, c. vii.
§ 57 Geo. III, c. vii.
** 11 Geo. IV, c. vii.
† 50 Geo. III, c. xii.
59 Geo. III, c. viii.
‡ 53 Geo. III, c. ix.
¶ 4 Geo. IV, c. vii.

Sessions would do while the French Civil Law was in force in all Canada. In the second session of the Upper Canada Legislature an Act* was passed the preamble of which commencing as follows: "Whereas it is necessary to fix the times and places for holding the Courts of General Quarter Sessions of the Peace, within the several districts of this Province" seems to indicate plainly that such courts had not previously been held. This Act provided that the court for the Eastern District should be held at New Johnstown in October and April, and at Cornwall in January and July; the Court for the Midland District at Adolphustown in July and January, and at Kingston in the months of April and October; and the Court for the Home District at Niagara in the months of July, October and January. The Quarter Sessions for the Western District were to be held at Michilimackinac. In 1796 an Act† appointed L'Assumption as the place at which the sessions for that district should be held, and gave the magistrates power whenever they thought it expedient to remove, and hold the same nearer to the island called the Island of Bois Blanc, being near the entrance of the river Detroit." In 1801 doubts as to the authority under which the Courts of General Quarter Sessions had been "erected and holden" grew so strong that an Act to remove these doubts was passed.‡ This declared the authority under which the courts had been held, and all things done by virtue of the same good and valid, and the provisions of "all Acts of the Legislature of this Province respecting the said courts and communities . . . . are hereby declared to extend and be in force in each and every the said districts respectively." Other districts had been created, and further provisions as to the times and places for holding the courts were made. We have stated that by previous Acts the Quarter Sessions were empowered to make regulations for the government of gaols, and fix the gaolers' salary, to appoint a high constable for each district, and constables for the parishes and townships, to regulate pound-keepers' fees, to nominate parish and town officers when no town meeting was held, or when the officers elected refused to discharge the duties, or died, or removed from the parish, to appoint surveyors of highways for towns, and to enter into contracts for the erection of a gaol and court house in each district. In 1807 fees were made payable to the Clerks of the Peace, and persons convicted of assault or misdemeanour were made liable to payment of costs. In case of acquittal the prosecutor may be required to pay costs.§ In 1815 an Act was passed‖ providing that "whenever any district in the Province shall be actually invaded by the enemy, or it shall be found impracticable from any other cause to assemble the Court of General Quarter Sessions of the Peace at the place especially designated by law for that purpose, it shall and may be lawful for the magistrates in a special session to be convened for that purpose by the chairman . . . . to issue their precept to the sheriff, to summon the jurors . . . . to assemble at such place in the district as they may consider best adapted to the conveniences of the public and to the furtherance of public justice." As the population increased, new districts were created, and new Courts of Sessions established.

The control of the construction and repair of highways was in Upper Canada in those days, as in Great Britain almost to the present day, one of the chief functions of the Quarter Sessions. An Act¶ to regulate the laying out, amending, and keeping in repair the public highways and roads within the Province was passed in the second session of the Legislature. This was repealed by the Act 38 George III, c. 7, which was afterwards repealed by the Act 50 George III, c. 1. The Act of 1810 provided that the justices of the peace in General Quarter Sessions assembled may appoint one or more surveyor or surveyors of highways in each and every county and riding within their respective districts, to lay out and regulate the highways and roads . . . . in manner hereinafter mentioned. And upon application made to any such surveyor by twelve freeholders of any such county, or riding stating that any public highway or road in the neighbourhood of the said freeholders now in use is inconvenient, and may be altered, so as better to accommodate His Majesty's subjects and others travelling thereon, or that it is necessary to open a new highway or road, it shall and may be lawful for such surveyor, and he is hereby required to examine the same and report thereon to the

* Chap. 6.
§ 47 Geo. III, c. xi.
† 36 Geo. III, c. iv.
‖ 55 Geo. III, c. ix.
‡ 41 Geo. III, c. 6.
¶ 33 Geo. III, c. iv.

justices at their next ensuing Quarter Sessions . . . . giving at the same time public notice thereof . . . . (and) it shall and may be lawful for the said justices if there be no opposition to confirm the said report, and to direct such alteration to be made or such new highway or road to be opened. In case of opposition the justices were authorized and required to empanel a jury of twelve, who, after hearing evidence, should upon their oath either confirm or annul the said report, or so alter and modify the same as the exigency of the case may appear to require; their verdict was final, and the justices were required to "direct such highway or road to be altered or opened accordingly." The Sessions were authorized to direct the surveyors of roads to employ a surveyor of lands whenever they thought his services necessary, and by an order on the district treasury to pay him ten shillings for every day he was so employed. The surveyor of highways was paid seven shillings and sixpence a day, in the same manner, for every day he was employed in carrying into effect the provisions of this Act. The Act described what the width of the roads, bridges and causeways should be (the bridges were to be not less than 15 feet in width); authorized the surveyor to cut down trees when necessary, to take such land as may be required, to sell the land where a road or part of a road was disused, or give it in exchange to the owner of the land taken; and prescribed where fences should be built. When claims for compensation were made, the Justices in Sessions were to direct that a jury of twelve disinterested persons should be empanneled, and these were to determine what sum the claimant may be entitled to in addition to the value of the land restored to him, and this sum the Justices were authorized and required to direct the treasurer of the district to pay forthwith. Provision was made for enforcing the performance of statute labour, which was then mainly relied upon for the making and repairing of roads, but when "the surveyors were of opinion that any further sum was wanting to undertake any particular work of manifest general advantage on the highways" the Justices on application of the surveyor, and after ample notice and consideration, may order and direct such work to be performed . . . . and direct the treasurer of the district to pay the amount of the same, provided it did not exceed fifty pounds.*

The overseers elected at the township meetings were almost entirely under control of the Justices in Session, who were authorized † to divide the townships, parishes, or ridings into divisions, and allot them to the overseers, who were required to superintend, repair, and keep in order the highways, roads, streets and bridges in their several divisions, and the Justices . . . . "may from time to time order any overseer to work on any highway or road within his division as they shall think necessary, and the said overseer shall within ten days after having received such order summon such persons within his division as are obliged to perform statute duty or labour, and order them to work upon such part of the road or highway as they shall be directed to amend or repair, and shall direct all persons performing such labour, to destroy as much as may be in their power all weeds that are hurtful to husbanding." Penalties were imposed upon those who disobeyed such orders. The overseers were also required ‡ to make out a list of all persons who were owners of carts, waggons, ploughs, sleds or teams within their divisions, and of all who under this Act were liable to work upon the highways, and to deliver copies of these lists to the Justices. They were required to collect money compositions for statute labour and all fines and forfeitures incurred under the Act, to expend the same on the work, and to give account to the Justices The overseer who did not apply the commutation money to the proper use, or did not account for it was liable to imprisonment. They were also required to set stakes and place beacons along the roads in winter wherever these might be necessary.

Early Assessment Acts.

It seems strange that in the first session of the first Upper Canada Legislature no Act was passed to raise money to meet the expenditures that were authorized. The Government had at their disposal the income from the sale of wild, or as they were then called waste lands, and from the duty imposed by Imperial statute on those who kept houses of

* Sec. 20. † Sec. 11. ‡ Sec. 15.

refreshment or sold liquors. They had also a claim to some share of the money collected in Quebec as customs duties * on goods imported by the St. Lawrence and had the proceeds of duties on goods imported from the United States. Of all the revenues so raised, the Lieutenant Governor claimed to have unlimited control. This claim was not questioned while the revenues were insufficient to meet the cost of government and the balance was provided by the Imperial Parliament. The income from those sources must have been very small at first, as free grants were made of nearly all the lands then disposed of, and imports were inconsiderable. It is singular that under these circumstances the Legislature in its first session provided no means of meeting the expenditures it authorized. In the second session it passed "an Act to authorize and direct the laying and collecting of assessments and rates in every district within this Province, and to provide for the payment of wages to the members of the House of Assembly," which was repealed by 47 Geo. III. c. 7. This was repealed by 51 Geo. III. c. 8, and that again by 59 Geo. III. c. 7, which provided that the following property, real and personal . . . . should be deemed rateable property and be rated at the rate and valuation therein set forth, that is to say every acre of arable pasture or meadow land twenty shillings; every acre of uncultivated land, four shillings; every town lot, situated in the towns hereinafter mentioned, to wit York, Kingston, Niagara and Queenston, fifty pounds; Cornwall, Sandwich, Johnstown, and Belleville, twenty-five pounds; every town lot on which a dwelling was erected in the town of Brockville being composed of the front half of lots numbers ten, eleven, twelve and thirteen in the first concession of the township of Elizabethtown in the district of Jownstown, thirty pounds; every town lot on which a dwelling is erected in the town of Bath, being composed of the front or south half of lots number nine, ten and eleven in the first concession of the township of Ernestown in the Middle district, twenty pounds; every house built with timber, squared or hewed on two sides, one story in height and not two stories, with not more than two fire-places, twenty pounds; for every additional fire-place, four pounds; every dwelling-house built of squared or flaked timber on two sides, of two stories in height with not more than two fire-places, thirty pounds; and for every additional fire-place eight pounds; every framed house under two stories in height with not more than two fire-places, thirty-five pounds, and for every additional fire-place, five pounds; every brick or stone house of one story in height and not more than two fire places, forty pounds, and for every additional fire-place, ten pounds; every frame, brick or stone house of two stories in height and not more than two fire-places, sixty pounds, every additional fire-place ten pounds; every grist mill wrought by water with one pair of stones, one hundred and fifty pounds, every additional pair, fifty pounds; every saw mill, one hundred pounds; every merchant's shop, two hundred pounds; every storehouse owned and occupied for forwarding goods, wares or merchandise for hire or gain, two hundred pounds; every storehouse kept for the purpose of covering wares for hire or gain, one hundred and ninety-nine pounds; . . . . every horse of the age of three years and upwards, eight pounds; oxen of the age of four years and upwards per head, four pounds; milch cows per head, three pounds; horned cattle from the age of two years to four years, twenty shillings; every close carriage with four wheels kept for pleasure, one hundred pounds; every phaeton or other open carriage with four wheels kept for pleasure only, twenty-five pounds; every cariole, gig, or other carriage with two wheels, kept for pleasure only, twenty pounds; every waggon kept for pleasure, fifteen pounds." Although this sounds very archaic, the Act from which we quote was passed in the year 1819—in the fourth session of the seventh Upper Canada Parliament. The Act passed in the second session and that by which it was repealed appear in the Statute Book only by their titles.

The fourth section provided that "all lands shall be considered as rateable property which are holden in fee simple or promise of fee simple . . . . or by lease," and the fifth section provided that any piece of land in any of the towns named on which a building was erected should be considered a town lot.

The Justices in Session † were authorized and required "after having ascertained the sum of money required to be raised for defraying the public expenses of the

* Under the Imperial Act. † Section 7.

district to divide and apportion the same . . . . so that every person shall be assessed in just proportion to the list of his, her, or their rateable property," "provided always that the sum levied should in no one year exceed one penny in the pound . . . . on the valuation at which each species of the property before mentioned was rated and assessed." The collectors—elected at the township meetings were required to collect the rates thus levied, and to pay over what they collected to the district treasurer. The assessors were paid four per cent. on the amount assessed and the collectors five per cent. on the amount collected. The Justices in Quarter Sessions were authorized to appoint a Treasurer who should give such security as the Justices may require. The Act provided when lands should become subject to assessment, and how payment could be enforced in all cases. Means of enforcing payment of the rates were provided, and it was enacted that when the rates and assessments of any lot of land were suffered to remain in arrears and unpaid for the space of three years, one third should be added to the amount; if for the space of five years that the amount payable should be increased one half, and if for a space of eight years or upwards, that the amount should be doubled. The Act 6 George IV. c. 7, provided that when the rates were eight years in arrears, part of the lands may be sold at public auction after due notice, and prescribed the manner in which the sale should be made and what fees may be charged. It also required owners of lands not surveyed by the Surveyor-General to make a return of those lands—under a penalty. An Act passed in 1828,* evidently enacted in the interest of non-resident owners, provided that further time should be allowed to non-residents for the transmission of taxes, that if taxes then due on lands for over eight years were paid on or before July 1st, 1829, the increase on the amount originally assessed and levied should not exceed fifty per cent., and that if thereafter taxes were allowed to fall into arrears for any period not exceeding four years the increase should not exceed fifty per cent. It also provided that owners of land might pay to the treasurer of the district in which they resided the taxes due on lands in other districts, and required the treasurer to whom such payment was made to forward the amount to the treasurer of the district in which the lands were situate. The same Act prescribed a somewhat elaborate form to be used by the assessors. The Clerk of the Peace was required to send to the Lieut.-Governor an aggregate account of the assessment" to be laid before the Legislative Council and House of Assembly.

The revenue raised by assessment must have been very small for several years, yet it was the only revenue available for what may be called municipal purposes. The chief means of constructing roads and bridges was "Statute Labour," and this, as might have been expected, proved insufficient. In the second session of the Legislature "an Act to regulate the laying out, amending and keeping in repair the public highways and roads within the Province was passed. This and an Act † "to alter the method of performing Statute Labour," were repealed by the Act 50 Geo. III. c. 1, which prescribed the number of days that each person should work on the highways, the hours of working, the manner of working, the penalties incurred should any persons refuse to do this work when called upon by the overseers, the manner in which those penalties should be recovered, and the amount to be paid in commutation by those who preferred to make a money payment. The sections prescribing the amount of work to be done were repealed by subsequent Acts. One of these ‡ provided, that "every male inhabitant from the age of twenty-one years to fifty, not rated on the assessment for any town, township, or place within the Province, should be compelled to work on the highways three days in every year, within the township or place he may reside in." And then another § provided, that "every person included or inserted in or upon the assessment roll of any township, reputed township or place, shall in proportion to the estimate of his real and personal property stated on the said roll be held liable to work on the highways and roads in each and every year as follows: that is to say, if his property be not rated more than twenty-five pounds, then his proportion of statute labour on the highways shall be two days; if at more than twenty-five and not more than fifty, three days; if at more than fifty pounds

* 9 Geo. IV. c. 111. † 38 Geo. III. c. 7. ‡ 56 Geo. III. c. 39. § 59 Geo. III. c. 8.

and not more than seventy-five pounds, four days ; if at more than seventy-five pounds and not more than one hundred pounds, five days ; if at more than one hundred and not more than one hundred and fifty pounds, six days ;" and so on. When a man's property was assessed at more than £400 and not more than five hundred pounds he was required to do twelve days' work ; for every £100 above that sum until the valuation reached £1,000, he was required to do one day's work additional ; for every £200 additional value above £1,000 up to £2,000, one day's work additional ; for every £300 above that and up to £3,500, one day's work additional ; and for every £500 above that amount one day's work additional. At first the injustice of this was not felt, as years must have elapsed before any property was assessed at more than a few hundred pounds, but afterwards it was found to be a serious grievance that as a man's ability to contribute to the cost of making and repairing the highways increased, and the benefits he derived from them were greater his liability to contribute to the cost decreased. The Act 59 Geo. III. c. 8., sec. 3, provided that lands subject to be rated, but which by reason of their remaining unoccupied or for other cause were not included in the assessment roll, should be rated, at one-eighth of a penny per acre. The Act 4 Geo. IV. cap. 10, virtually authorised the persons liable to this tax to expend it where they pleased, as the subsequent approval of the justices in session was easily obtained.

In the third session an "Act was passed for regulating the manner of licensing public houses" which virtually placed the granting of licenses under the control of the magistrates. It repealed the Quebec ordinance, and provided that "no license should be granted to any person to keep an inn or public house . . . . unless he shall first have obtained a certificate of his being a proper person to keep an inn or public house from the magistrates of the division wherein he resides, or is about to reside ;" and that "no certificate to obtain such license shall be granted to any person not licensed the year preceding unless such person shall produce to the justices at the said meeting, should they require it, a testimonial under the hands of the parson and church or town wardens, or of four reputable and substantial householders and inhabitants of the said division wherein the said inn or public house is intended to be kept, setting forth that such person is of good fame, sober life and conversation, and that he has taken the oath of allegiance to our Sovereign Lord the King." If any person holding a license died or removed, the person succeeding in occupation of the licensed house might continue to keep the said inn or public house" on fulfilling the conditions specified.*

Very much was done in the five sessions of the first Parliament to complete the organization of the government, and establish a system which could easily expand as the population increased. Most of the Acts passed by subsequent legislatures were but the complement and outgrowth of those passed at Newark.

Toronto Selected as the Capital.

And now it became necessary to change the seat of government. The fort at Niagara held by the British at the close of the war was found to be within the boundary of the United States as settled by the Treaty establishing the independence of that country, and was surrendered to the United States government. The guns of the fort commanded the ground on which the U. Canada Legislature had met. It is said that Governor Simcoe regarded London as for many reasons the best place for the permanent government establishment † but it was then almost inaccessible, and although there was not a single house on the ground on which Toronto now stands, he wisely selected that as the most convenient site then to be found. Lord Dorchester, the Governor-General, urged that Kingston should be chosen, but Governor Simcoe thought that place was too close to the United States. "The country near the ruins of the old French Fort Rouille, was an unbroken forest, but a peninsula of land ‡ in a semicircular form, shuts out the troubled waters of the vast lake from a beautiful bay of two miles in length by one in its greatest width . . . . The choice of this site was probably caused by the singular felicity with which the French had

*34 Geo. III, c. 12. †Alexander's Bonnycastle, p. 40. ‡ Alexander's Bonnycastle, p. 38.

uniformly chosen their principal stations, and by the fact of its being removed by the whole breadth of Lake Ontario, at that part upwards of thirty-six miles wide, from the shores of the American Union. It also commanded a great portage of about the same length, by which Lake Simcoe communicated with Penetanguishene and the Georgian Bay of Lake Huron, whilst the intervening country between these lakes possessed a fertile and virgin soil." At that time, it should be remembered, Upper Canada was only partially opened from the banks of the junction of the Ottawa and St. Lawrence to Kingston and the Bay of Quinte; the French occupied partially the shores of the Detroit; there were a few farms along the Niagara river, and a village or two along the shore of Lake Ontario, from Niagara towards Burlington Bay.* Governor Simcoe appears to have contemplated the removal for some time, as in 1793 the ground was occupied by troops drawn from Kingston and Niagara, and the name changed from Toronto to York.† He dwelt during the summer of that year and the following winter in a canvas house, which he imported expressly for the purpose." ‡ It is said that this at one time belonged to the famous navigator, Captain Cook. The Parliament Buildings erected in the eastern part of the present city, were "humble but commodious structures of wood." Gourlay, describing the city some years after, said § "the town plot more than a mile and a half in length, is laid out in regular streets, lots and squares, having the garrison and the site of the Parliament House on its two wings, and a market near the centre." The growth of the town was very slow at first. Bonnycastle says ‖ "it was long ere York reached even the extent of a large village; for in 1826 I saw it consisting of one long straggling street and about 2,000 inhabitants. In 1837, when I last lived in it it was a well-built city with 11,000 people dwelling where General Simcoe on his first landing to explore its dense forest found only an Indian wigwam or two. It is now a splendid place, containing (in 1847) 23,000 inhabitants, and is lit with gas."

Dr. Scadding, in his work "Toronto of Old," gives a racy description of the town in its earlier days, and of its growth for some years. On November 3rd, 1803, Governor Hunter issued a proclamation establishing and appointing a public open market to be held on Saturday in each and every week of the year within the said town of York. In 1824 the market square was, by the direction of the county magistrates closed in on the east, west, and south sides with a picketing and oak ribbon. The digging of a public well in 1823 "was an event of considerable importance in the town." The whole cost of well and pump was £28 1s 3d. The stocks set up in the market place were used for the last time in 1834. Upper Canada College, then called Minor College, was founded by Sir John Colborne in 1829. In 1833 the wooden market was replaced by a brick stricture. In 1834 a gallery that ran round this building being crowded when an election meeting was held gave way. Threepersons were killed and several severely injured.

"During the war it was found expedient by the civil authorities to interfere in some degree with the law of supply and demand. ¶ The magistrates in Quarter Sessions assembled agreed in 1814 upon the following prices as, in their opinion, fair and equitable to be paid by the military authorities for provisions:—flour, per barrel, £3 10s.; wheat, per bushel, 10s.; pease, per bushel, 7s. 6d.; barley and rye, the same; Oats, per bushel, 5s.; hay, per ton, £5; straw, £3; beef, on foot, per cwt, £2 5s.; slaughtered, per lb., 7½d.; pork, salted, per barrel, £7 10s.; per carcase, 7½d. per lb.; mutton, per lb., 9d.; veal, 8d.; butter, 1s. 3d.; bread, per loaf of four pounds, 1s. 6d." These prices were high, but it does not appear that the magistrates had any power to enforce their opinion as to what prices should be.

The Second Parliament passed an Act for the more easy barring of dower; an Act for the regulation of fines; an Act authorising the persons then practising law to form a law society, and providing that none but members of the society should thereafter be permitted to practise; an Act to ascertain and establish the boundary lines of the different townships; an Act to extend the provisions of the Act for making certain marriages

* Alexander's Bonnycastle, p. 39.
‡ Bouchette's B. N. America, vol. 1, p. 80.
‖ p. 41.
† Toronto of Old, p. 21.
§ Statistics, p. 133.
¶ Toronto of Old, p. 43.

valid, which authorized regularly ordained ministers of any congregation of persons professing to be members of the Church of Scotland, or Lutherans, or Calvinists to solemnize marriage on condition that each minister appeared before the justices of his district in Quarter Sessions assembled, with seven respectable members of his congregation who would declare that he was their minister or clergyman, produced proofs of his ordination, constitution or appointment, took the oath of allegiance, and obtained a certificate under the seal of the court; an Act authorising the town wardens to apprentice orphans and deserted children; an Act for the further introduction of the criminal law of England which authorized the substitution of whipping or of a pecuniary penalty for burning on the hand; and a number of acts amending or continuing those passed in previous sessions. An Act* was also passed for the better division of the Province.

Early Road-Making and Bridge-Building.

Although the law provided that the roads should be made by statute labour, the progress in road-making was painfully slow. The large tracts of land granted to the officers of the disbanded regiments and to the principal U. E. Loyalists, and the large tracts afterwards granted to the members of the Executive Council and others, contributed little to the construction of roads. Many of the early settlers too were not of industrious habits. Governor Simcoe proposed to construct Yonge Street to the Georgian Bay, and Dundas Street to London, and by the Kingston Road to open a thoroughfare to Lower Canada and he set the troops to work on Yonge Street. But even on this comparatively little work was done. Dr. Scadding says "the perils and horrors encountered every spring and autumn by travellers and others in their ascent and descent of the precipitous sides of the Rosedale ravine, at the point where the primitive Yonge Street crossed it, were a local proverb and by-word, perils and horrors ranking for enormity with those associated with the passage of the Rouge, the Credit, the Sixteen, and a long list of other deeply ploughed watercourses intersected of necessity by the two great highways of U. Canada. The ascent and descent of the gorge were here spoken of collectively as the Blue Hill. . . . . The waggon track passed up and down by two long wearisome and difficult slopes, cut in the soil of the steep sides of the lofty banks. After the autumnal rains and during the thaws at the close of the winter the condition of the route here was indescribably bad. At the period referred to, however, the same thing for many a year was to be said of every rod of Yonge Street throughout its thirty miles of length. Nor was Yonge Street singular in this respect. All our roads were equally bad at certain seasons every year."† Troops were also set to work on the Dundas road, and from what Dr. Scadding relates of their mode of proceeding it is evident that the military were not very skilful roadmakers. He says the work of opening Dundas Street near the Lake Shore, as well as further on through the forest, was first undertaken by a detachment of the regulars under the direction of an officer of the Royal Engineers. The pan adopted, we are told, was first to fell each tree by very laboriously severing it from its base close to the ground, and then to smooth off the upper surface of the root or stump with an adze. As this process was necessarily slow, and after all not likely to result in a permanently good road, the proposal of Colonel, then Lieutenant Denison, to set his militia men to eradicate the trees bodily was accepted —an operation with which they were all more or less familiar on their farms, and in their new clearings. A fine broad open track ready, when the day for such further improvements should arrive, for the reception of plank or macadam, was soon constructed.‡

Of the proposed Dundas Street, Gourley says (vol. 2 pp. 310–11):—"He (Governor Simcoe) had no money wherewith to open this; but his purpose was to grant its margin to actual settlers on condition of each making good the road as far as his grant extended. Settlers sat themselves down at different parts along the line of this proposed grand thoroughfare and fulfilled their engagements, only to be grievously disappointed. The moment that Simcoe was recalled the ungranted lands along Dundas Street were seized by people in power, and the actual settlers up to 1817 remained in little communities cut

* 38 Geo. III., c. 5. † Toronto of Old, p. 413. ‡ Ibid pp. 371-2.

off from each other and unable to make good the grand communication, the completion of which had at the outset promised them such advantages and tempted them so far into the wilderness. . . . Only think of a dozen or score poor men going into the woods fifty or sixty miles from connected settlement, expending their labour for four or five years clearing farms and erecting buildings, in the assurance that before long they should have an outlet to market and a reward for extraordinary exertions and privations. Only think of these people, after five or six years' perseverance and hope, being suddenly chilled with disappointment and left imprisoned in the woods."

McTaggart, writing of the state of Canadian roads so late as 1829, said, "There are few roads, and these are excessively bad and full of mud-holes, in which if a carriage fall there is great trouble to get it out again. The mail coaches or waggons are often in this predicament, when the passengers instantly jump off, and having stripped rails off the fence, they lift it up by sheer force. Coming up brows they sometimes get in, the horses are then taken out and yoked to the stern instead of to the front, and it is drawn backwards." * "Old settlers," we are told, "used to narrate how, in their first journey from York to the Landing, they lowered their waggons down the steeps by ropes passed round the stems of saplings, and then hauled them up the ascent on the opposite side in a similar way."

The Legislature endeavoured in several ways to bring about a better state of things. The statute labour and the small aid which the Sessions were authorized to give in cases of special importance having been found insufficient, the Legislature in 1810 voted £2,000 to defray the expenses of amending and repairing the public highways and roads, laying out and opening new roads, and building bridges. This amount was probably expended through commisioners named in the Act. In the same year they made a special appropriation for the construction of a bridge across the Grand River. In 1811 they appropriated £3,450 to making and repairing roads and bridges. In 1812 they made an appropriation, the amount of which is not stated, and passed "an Act to prevent damage to travellers on highways in this Province." This required all persons travelling on the public roads to turn to the right, and required the owners to attach bells to sleighs. An Act of 1812 also provided that when any road laid out under authority of law was not approved of by the justices in session, the charges of the surveyors should be paid by the parties who made the application. The war of 1812 prevented any more being done in this direction for some years, and at an extraordinary session, held in the summer of that year, an Act was passed, requiring the road commissioners to return to the Treasury any of the money granted in the previous session that was unexpended.

In 1816 the Legislature again turned its attention to the highways, and amended the Act to prevent damage to travellers, and £513 12s 6d was voted to ramburse amounts expended by certain commissioners. By another Act passed the same session £21,000 was given to mend the highways and bridges, which probably were in a bad condition. In 1819 an Act, † to which we have already referred, was passed, fixing the amount of statute labour to be performed by each person, the rate 2s 6d per day's labour, at which it may be commuted and the rate to be paid by lands not included in the assessment roll. In 1821 ‡ £200 was granted towards opening a road from Richmond, on the Ottawa river, to Kingston. In 1828 Acts were passed to make valid such things as were done by surveyors who had been suffered to serve beyond a year without being re-elected or sworn, and to determine how the road between Ernestown and the Gore of Fredericksburg, about which the magistrates differed, should be kept in repair. In 1830 § £25 was granted towards opening a road from the river Aux Perches in the Western to Townsend, in the London District. In 1830 ‖ £13,650 was granted as aid towards repairing roads and bridges. At that time the number of Districts had increased to eleven. The Act specifies the amount to be expended in each district, names the commissioners by whom the money should be expanded, and the amount to be expended by each, and describes the section of road on which each commissioner should expend the amount entrusted to

* Three Years in Canada, p. 205.
† 59 Geo. III, c. 8.
‡ 1 Geo. IV, c. 25.
§ 11 Geo. IV, c. 30.
‖ 11 Geo. IV, c. 14.

him. In 1831 £20,000 to be raised by Provincial debentures was granted for a like purpose, to be expended in a similar manner. To such an extent up to that time did the Legislature undertake and perform duties really municipal in their character.

The Act 50, Geo. III, c. 1. provided that no road should thereafter be more than sixty-six or less than forty feet in width.

The Legislature sometimes made special grants for bridges. We have already mentioned the first special grant, which was for a bridge across the Grand River, and was made in 1809. An additional grant for that work was made in 1810. In 1824 a sum of £250 was granted, of which £150 was to be expended in improving the road in the Township of West Gwillimbury, and £100 in aid of the resources of the inhabitants for the erecting of a bridge across the river Trent, at the foot of Rice Lake. In the same year an Act was passed authorizing the justices of the district of Johnstown to raise a loan of £2,500, wherewith to erect a new court house or repair the old one, and to erect new bridges over Yonge and Fish Creeks. In 1826 the Legislature granted £1,200 for making and repairing certain roads and bridges named in the Act.* In 1827 an Act was passed incorporating a number of persons, and authorizing them to build a bridge over the Cataraqui, from Kingston to Point Frederick, and authorizing them to collect tolls as soon as the justices in General Sessions certified that the bridge was complete. The Act provided that there must be a "draw" of at least 18 feet in length in this bridge. The number of shares was not to exceed 240, of £25 each. In 1827 £100 was granted in aid of a bridge over the Otanabee, in the district of Newcastle.

The total legislative appropriations in aid of the making and repairing of roads and bridges up to year 1831 inclusive were:

	£	s	d		£	s	d
1804	1,000	0	0	1818.....	750	0	0
1808.....	1,600	0	0	1821.....	200	0	0
1809.....	1,600	0	0	1826.....	1,200	0	0
1810.....	2,000	0	0	1827.....	100	0	0
1811.....	3,450	0	0	1830.....13,650		0	0
1814.....	6,000	0	0	1830.....	1,183	9	8
1815.....20,500		0	0	1831.....20,000		0	0
1816.....	513	12	6	1831.....	75	3	1
1816.....21,000		0	0				

The whole amount was inconsiderable when compared with what the work absolutely necessary even at that time must have been.

In 1829 the first Act to incorporate a private company for the purpose of making a turnpike road † was passed. This road was to be built in the County of Halton, and the company was to be known as the Dundas and Waterloo Turnpike Company. The capital was to be £25,000. The company was clothed with all necessary powers, including that of erecting gates not less than nine miles apart, and charging tolls at or under the rates fixed by the Act.

The government afterwards adopted another mode of promoting the construction and improvement of roads and bridges. In 1833 ‡ an Act passed authorizing the government to borrow £1,500 on debentures, expend that amount, through commissioners in building a bridge at Brantford, and through commissioners to levy tolls which should be applied after payment of expenses to the liquidation of the debt. In the same year § the government were authorized to borrow £4,000, and expend it in building a bridge across the Trent, near its mouth, in the like manner and on the same conditions. In the same year £20,000 to be raised on debentures was appropriated for the improvement of roads and bridges throughout the Province, the amount to be expended in each of the eleven districts, and by each of the commissioners named on each road section being fixed by the Act.

In this year also Trustees were appointed to take charge of the improvement of Dundas Street, Yonge Street and the Kingston Road within the Home District. The

* 7 Geo. IV, c. 25. † 10 Geo. IV, c. 15. ‡ 3 Will. IV c. 31. § 3 Will. IV, c. 34.

Receiver-General was authorized to raise a loan of £10,000 from such persons or body corporate as may be willing to advance the same on the credit of the tolls to be levied under authority of this Act, and to pay over the amount when received to the trustees named, who were to expend £4,000 on Yonge Street, commencing at the northern limit of the town of York, £1,500 on Dundas Street and £2,000 on the Kingston Road. The remaining £500 was to be used in paying the first year's interest. The trustees were authorized to erect gates and collect tolls. The toll-gate system then introduced continues to the present day.

In 1834 £25,000 to be raised on Provincial debentures was appropriated for the improvement of roads and bridges,* and Acts were passed making further provision for the expenditure of the money voted in 1833. In 1836 an Act was passed authorizing the Receiver-General to raise £35,000 on the security of the tolls, to be levied on the roads named. Of this £15,000 was to be expended by commissioners on Yonge Street, £10,000 on the Kingston Road, and £10,000 on Dundas Street. In 1836 £50,000 was granted, to be expended on the roads and bridges in all the districts of the Province, then numbering twelve, as the Act directed. In 1836 † commissioners were authorized to expend on the West Gwillimbury road and bridge £1,000, raised on credit of the tolls, to erect toll-gates and collect tolls. In 1837 ‡ the Receiver-General was authorized to raise £100,000 on the security of the tolls collected on the roads of the Home District, of which £60,000 was to be expended for completing Yonge Street to Holland Landing, or such other point as the trustees may determine, £20,000 in continuing the improvement of the Eastern road to the eastern limit of the Home District, and £20,000 for the improvement of the western road to the western limit of the Home District. Of the money granted for the west road £3,000 was to be used in macadamizing the Front road, from the mouth of the Humber, and of the money for the east road £5,000 was to be expended in making a road to Resorville, £500 more was to be advanced for repairing the West Gwillimbury road, and if the tolls were not sufficient to pay the interest and sinking fund, the deficit would be raised by assessment of the district. In the same year § £2,500 was raised on security of tolls for improving Hurontario street, and trustees were appointed to expend the money and collect tolls. Authority ‖ was given to raise £35,000 on security of the tolls to be expended on the main road from Hamilton to Brantford, and to appoint trustees. Authority ¶ was given to raise and expend £25,000 on the same conditions and in the same manner, in the construction of a macadamized road from Dundas to Waterloo in the Gore District; £30,000 ** for macadamizing the road from Brockville to St. Francis, Charleston, Lyndhurst, Beverly and Perth, in the district of Johnstown; £30,000 for macadamizing the road from Kingston to Napanee; £30,000 for macadamizing the main road from Queenston to the west boundary line of Grimbsy in the Niagara district. In all these cases the credit of the Province was pledged to the creditors to make good the deficiency. If this had not not been done the sale of the debentures would have been difficult in more than one case. The extraordinary growth of this system of making and repairing roads, at that time is very remarkable. In all the Acts of 1836-7 the preamble declares that "the Act to raise a sum of money (on this system) to improve certain roads in the vicinity of the town of York had fully realized the advantages anticipated. The evils of the toll-gate system were then either not understood or not dreaded. Only the advantage of getting some of the greater roads made passable was thought of, and the terms seemed easy.

About the same time a number of bridges were built with money raised in a similar manner. A loan of £1,250 to build a bridge over the Grand River, at Dunnville, and a loan of £1,500 for a bridge over the same river at Paris were authorized. A company was incorporated in 1836 to build a bridge over the Grand River at Cayuga. One provision of the charter was that the amount collected as tolls in any year should not exceed 20 per cent. of the cost of the structure. In 1837 an Act was passed authorizing a loan of £1,500, on Provincial security, the amount to be expended by commissioners in building a bridge over the Thames at Chatham. The commissioners were to levy tolls and pay the receipts over to the Receiver-General. The bridge over the Cataraqui, erected

* c. 38. † 4 Will. IV, c. 48. ‡ 6 Will. IV, c. 28. § 7 Will. IV, c. 76.
‖ c. 77. § c. 78. ¶ c. 79. ** c. 80.

by a company chartered in 1827 appears to have been for some years the only toll bridge in the Province.

Early Railway Charters.

In 1834 a company was incorporated * to build a tramway from Rice Lake to Lake Ontario, near Cobourg, capital £40,000, and a company to construct a tramway "on and over any part of the country lying between the town of London and Burlington Bay, and to the navigable waters of the River Thames, and also to Lake Huron," capital not to exceed £100,000, with a right to increase to £200,000. In 1835 a company was incorporated to build a tramway "on and over any part of the country lying between the town of Hamilton in the District of Gore and Port Dover in the District of London, capital £40,000, with right to increase to £100,000 if the work was extended. The Erie and Ontario R. R. Company was incorporated in 1835, nominal capital £75,000; the Toronto and Lake Huron R. R. Company in 1836, nominal capital £500,000; the Burlington Bay and Lake Huron R. R. Company, nominal capital £350,000; and the Niagara and Detroit R. R. Company. In 1837, an Act † was passed, authorising the Government to borrow £100,000 and pay it over to the Toronto and Lake Huron R. R. Company in aid of their work, £37,500 to be paid when it was known that the company had paid in and expended £12,500, and afterwards £3,750 to be paid so often as the company proved that £1,250 had been paid in by the stockholders and expended until the whole loan was exhausted. An Act passed the same year‡ authorized the London and Gore R. R. Company to increase its capital stock to £500,000, and provided that when the company had received from its stockholders and expended £1,250 it should receive Government debentures to the amount of £3,750, and as often afterwards as the company had expended £250 paid by the stockholders it should receive debentures to three times the amount until the whole amount of the debentures equalled £200,000. Another Act § provided that if the railroad failed to pay the interest on the debentures in full, any amount necessary to make up the whole interest accruing, should be raised by assessments in the districts of Gore and London and in the Western district. By an Act ‖ a loan of £10,000 to the Cobourg R. R. Company in Provincial debentures was authorized. In this case no debentures were to issue until £15,000 stock had been subscribed and £5,000 had been paid in and expended. If default were made in payment of interest the Government were authorized to take possession of the road.

These roads were to be all tramways with a single or double track of wood or iron. The companies were authorized to erect toll-houses and to collect tolls and dues from passengers and for merchandise.

Harbour Improvements.

The construction of harbours on the great lakes was found to be so necessary, that in 1827 the Government constructed a harbour at the mouth of the Kettle Creek in the London district. The estimated cost was £3,000, and authority was given¶ to raise that amount by debentures, expend it through commissioners, and levy tolls to cover interest on cost, repairs, and expenses. In 1828 ** authority was given to William Chisholm "to erect a harbour at Sixteen Mile Creek," on Lake Ontario, with piers, wharves and other structures, and to charge tolls on all merchandise shipped or landed there. In 1829 a joint stock company was chartered to construct a harbour at Cobourg. As in the preceding case the maximum rates of toll were fixed by the Act. In the same year a company was chartered †† to construct a harbour at Port Hope. In 1831 the Niagara Harbour and Dock Company was incorporated. In 1831 ‡‡ £2,500 was lent to W. Chisholm on security of the harbour works and tolls, to enable him to complete the construction and‡‡ £3,500 was voted for the completion of the harbour at Kettle Creek, which was a government work. Port Dover Harbour Company and Port Burwell Harbour Company,

* 4 W. IV. c. 28.
§ 7 Wm. IV. c. 62.
** 9 Geo. IV. c. 19.
† 7 Wm. IV. c. 60.
‖ 8 Geo. IV. c. 18.
†† 10 Geo. IV. c. 12.
‡ 7 Wm. IV. c. 61.
¶ 7 Wm. IV. c. 74.
‡‡ I. Wm. IV. c. 25.

were incorporated in 1835. £3,000 was lent to the Cobourg Harbour Company, and £2,000 to Port Hope Harbour Company in that year. Twenty Mile Creek Harbour * Company was incorporated in 1833, and £2,000 was granted "for the construction of works to improve and preserve the harbour of York. In 1834 a company was incorporated to construct a harbour at the mouth of the River Credit. In 1837, £1,500 borrowed on Provincial credit was lent to this company. Acts were passed in 1835 to incorporate the Stoney Creek Harbour Company, and the Grimsby Breakwater, Pier and Harbour Company; in 1837, to incorporate the Grafton Harbour Company, the Colborne Harbour Company, and the Port Darlington Harbour Company, and power was given to the Canada Company to erect a harbour at Goderich on Lake Huron. A company was incorporated to construct a railroad (tramway) from London to Davenport, and to construct a harbour at the mouth of Cat Fish Creek A loan of £1,000 raised on Provincial debentures was given to the Louth or Twenty Mile Creek Harbour Company, and a loan of £3,500 to the Port Dover Harbour Company.

Gaols and Court Houses.

The construction and improvement of harbours have not always been regarded as works of a municipal character. The construction and maintenance of court houses and gaols have in most cases been so regarded. In Upper Canada, as we have seen, the duty of erecting such buildings and providing for their cost and maintenance was imposed upon the justices of each district in Quarter Sessions assembled. The amount which they were authorized to raise by the tax not exceeding a penny in the pound, according to the assessment law already described, was not in most cases sufficient to meet these and other necessary expenditures. In 1815 the Legislature voted† £6,000 to provide for the rebuilding and repair of certain gaols and court houses. Of this £2,000 went to the Western district, £2,000 to the London district, £2,000 to the Niagara district, and £500 to the district of Newcastle. As the Act does not appear in the statute book we cannot tell whether any conditions were attached to those grants. In 1816. an Act was passed to authorize and provide for the building of a gaol and court house in the town of York Only the title appears in the statute book. An Act passed in the same year authorized the erection of a gaol and court house in the district of Gore, then cut off as a new district, but no special provision was made for the purpose, so when the erection of a gaol and court house in the Bathurst district was authorized in 1823 only the ordinary assessments were authorized. In the same year the Justices of the London district in Quarter Sessions were authorized to borrow £1,000 in aid of the funds to finish the gaol and court house, and the Treasurer was required ‡ to set £150 apart each year for interest and sinking fund. The magistrates of the Home district were authorized§ to borrow £4,000 on the credit of the district for a like purpose. The Justices of the Midland district found the amount they had been empowered to borrow insufficient, and they were authorized to borrow £1,000 more on the like terms. In 1824 the Justices of the district of Johnstown wanted to erect a new gaol and court house or repair the old one, and to erect new bridges over Yonge and Fish creeks, and they were authorized‖ to levy for not more than five years an additional rate not exceeding one penny in the pound, to be applied for those purposes. The Justices of the Home district were authorized to borrow £2,500 in 1825, but no special assessment was authorized. The court house and gaol of the London district having been destroyed by fire, an Act was passed providing that a town should be surveyed and laid out within the reservation theretofore made for the site of a town in the townships of London and Westminster in the county of Middlesex, and that in the said plan a place of not less than four acres should be designated so reserved for the purposes of a gaol and court house. Commissioners were appointed to erect a suitable building of brick or stone, and to raise the money necessary; the justices in sessions were authorized and required to levy an

* 9 Geo. IV. c. 19.
† 10 Geo. IV. c. 12.
‡ c. 24.
§ 4 Geo. IV. c. 35, sec. 3.
‖ 7 Geo. IV. c. 14.

additional rate of one-third of a penny in the pound, until the loan of £4,000 which the Commissioners were authorized to make was discharged, principal and interest. In 1827 the justices of the district of Gore were authorized to borrow £4,000 on the credit of the district. In the same year commissioners were appointed to erect a gaol and court house in the Eastern district, and to borrow £4,000 on the credit of the district, and the magistrates were authorized to levy an additional rate of one half-penny in the pound until the debt was discharged. Authority to increase the rate of taxation was seldom granted, probably was seldom sought. When authority was given in 1830 to the justices of the Eastern district to borrow £3,500 to be expended by commissioners in building a gaol and court house at Cornwall, and in 1831 the magistrates of the Newcastle district were authorized to spend £6,000 on a gaol and court house, and to borrow £2,500 of this amount on the credit of the district, and when in the same year the county of Prince Edward was erected into a separate district, and the building of a gaol and a court house at Picton was authorized, no addition to the rate of taxation was permitted; but in 1835, the justices were authorized to levy an additional one halfpenny in the pound for three years. In 1837, the county of Oxford was erected into a district named Brock, and the justices were authorized to borrow £6,000 to build a gaol and court house at Woodstock, under supervision of a committee of their own body, but no increase in the rate of taxation was permitted. In the same year the county of Hastings, the county of Simcoe, and the county of Norfolk (by the name of the district of Talbot) were erected into separate districts under similar conditions. In all cases the rate of interest on the loans so authorized was not to exceed six per cent.

Elementary Education.

It was not until the work of organization had made considerable progress that any attempt was made to establish a school system, and the first attempts were very feeble. In 1807 an Act * was passed, authorizing the payment out of any money raised by authority of Parliament of £800 a year for the establishment of public schools. One public school was to be established in every district; the places at which the schools should be kept were named—Sandwich, Niagara, York, Kingston, such place in the township of Hamilton, such place in the township of Augusta, and such place in the township of Townsend as the trustees may think fit. The Lieut.-Governor was to name the trustees in each district, and they were to select the teacher, who was to receive a salary of £100, by Lieut.-Governor's warrant. The trustees of the London district reported that they could find no pupils in Townsend, and in 1808 they were authorized to select a place for the school as they thought best. A society was formed in England "for providing the education of the poor in Upper and Lower Canada," and in 1815 † an Act was passed authorizing the subscribers to meet in Kingston, organize by electing a president, secretary, treasurer and six trustees, who should be a body politic, under the name of the "Midland District School Society," with all the usual powers. It was provided that no person should be teacher or trustee who was not a British subject.

In 1816 ‡ an Act was passed to establish common schools. The preamble declared that it would be "conducive to the happiness of the inhabitants and general prosperity of the Province to encourage the education of youth in common schools." It was provided that £6,000 should be paid annually out of the Provincial Treasury for this purpose. This amount was to be divided amongst the districts as the Act prescribed. The Act provided that the inhabitants of any township, village, or place might meet and make arrangements for establishing a school, and when they had built or provided a school-house, engaged to furnish at least twenty scholars, and provided in part for the payment of a teacher they might after due notice elect three trustees, who should have power to employ a teacher and make rules for the government of the school. All engagements made by the parties getting up the school might be enforced by law. A Board of Education, consisting of not less than five members was to be appointed for each district by the Lieut.-Governor. To these

* 47 Geo. III. c. 6. † 55 Geo. III. c. 18. ‡ 56 Geo. III. c. 36.

the trustees should report once in three months. The trustees had power to superintend the schools of the district, and were required to report annually to the Governor for the information of the Legislature. They were also to apportion amongst the schools the money granted for their district, provided that no allowance to any school should exceed £25 a year, and that no allowance should be made where the trustees did not report to the Board. This may fairly be considered the foundation of our common school system.

In 1819* a district school was established in Gore, and it was provided that an annual public examination should be held in all such schools; that the trustees of district schools should make an annual report to the Lieut.-Governor; that the teacher should receive no more than £50 from the treasury if in any case he had not more than ten scholars; and that in order "to extend the benefit of a liberal education to promising children of the poorer inhabitants, the trustees of each school should have the power of sending scholars, not exceeding ten in number, to be taught gratis at the respective district schools." £6,000 was found to be more than the Province could afford to pay for the support of the common schools, and in 1820 † the amount was reduced to £2,500, which was "to be equally portioned to the teachers of the several common schools," provided that no more than £12 10s. be paid to any teacher.

In 1823 a district school was established in the district of Ottawa, to be kept at Longueil, in the county of Prescott. It was found necessary in the same year to pass a special Act providing for the payment of arrears due for the support of the common schools in the Niagara district, some of the money apportioned to that district having been misappropriated.

In 1824, because, as the preamble to the Act ‡ declared, it would "greatly tend to advance the happiness of society to disseminate moral and religious instruction amongst the people," it was enacted that for the benefit of all classes of His Majesty's subjects, and for the encouragement of Sunday schools, and for affording the means of moral and religious instruction to the more indigent and remote settlements," there should be paid annually an additional sum of £150, which the Provincial Board should expend in purchasing books and tracts to be distributed amongst the district Boards, and by them to be distributed for the use and encouragement of Sunday schools and for the benefit of remote and indigent settlements. This Act extended the benefits of the common school system to Indians and a share in the distribution of books. It also provided that no teacher should receive any of the Provincial grant until he had undergone an examination before the District Board, and had obtained from it or at least one member of it, a certificate of competency. In 1830 subscriptions having been raised, an Act was passed "to incorporate the trustees of the Grantham Academy," in the district of Niagara.

In 1833 § an Act was passed adding £5,650 for each of the years 1833 and 1834, to the amount fixed by the Act of 1820. The Act provided how this sum should be distributed amongst the districts, and also provided that "it should not be lawful for the Board of Education in each district in this Province to pay to any teacher of a common school the annual allowance, unless the trustees of the said school shall make it appear to the satisfaction of the Board of Education that they have made provision for his support, so as to secure him for his services in a sum at least equal to double the amount which may be allowed by the Board of Education." Payment of an additional £5 to the clerk of each Board was also authorized.

In 1834 the Bath School Society was incorporated, and authorized to hold lands and receive subscriptions for the support of an academy in the village of Bath, in the district of Ernestown. In 1835 the Province lent £250 to the Society.

In 1835 the Legislature again granted £5,650 in addition to the amount secured by the Act of 1820 for the support of the common schools, and in 1836 a like sum. In 1837 an Act was passed authorizing the removal of the school of the district of London to the town of London, and the Midland District School Society was incorporated.

* 59 Geo. III. c. 4. † 60 Geo. III, c. 7. ‡ 4 Geo. IV, c. 8. § 3 Will. IV, c. 56.

The Public Health.

An Act to establish Boards of Health, and to guard against the introduction of malignant, contagious and infectious diseases in this Province* was passed in 1833. By this the Lieut.-Governor was authorized to appoint health officers in each and every town in the Province, and in such other places as may be deemed necessary. These officers were authorized to enter and examine all premises and, when they thought fit, order the owners to cleanse them. In case of refusal or neglect they might cause the premises to be cleansed at the owner's expense. The Lieut.-Governor in Council was authorized to make rules concerning the entry and departure of vessels and the landing of passengers, and for all disregard of orders and violations of rules penalties were attached. In 1835 the Lieut.-Governor in Council was authorized to appoint three or more persons in each town, and in such other places as might be thought necessary, to be a Board of Health. The officers so appointed had powers similar to those conferred on the health officers by the previous Act, and furthermore were authorized to call to their assistance all constables and peace officers.

Public Charities.

In 1837 an Act † was passed providing that at "the Court of General Quarter Sessions of the Peace, to be holden in each district after the presentment of their successive Grand Juries recommending the same," it should be the duty of the justices "to prepare plans and estimates for the erection of suitable buildings for the reception and employment of the poor and indigent, and of the idle and dissolute, and to procure or purchase a suitable site whereon to erect the same, and to contract for the erection thereof, provided the expense thereof shall not exceed the sum of £1,000, and also to appoint five inspectors, who shall have the inspection and government of said house, with full power to appoint a master and mistress, and such needful assistance for the immediate care and oversight of the persons received into or employed in that house; which inspectors once every month, and at such other times as occasion may require, shall meet for the purpose of determining the best method of discharging the duties of their office, and at such meetings shall have full power to make such needful orders and regulations for the government of the said house, and to alter the same from time to time, as they may think expedient." The money required for erecting and maintaining these houses was to be raised by a rate assessed and levied by the justices in session, as all other rates were. The justices and the inspectors were authorized to commit to such houses "all poor and indigent persons who are incapable of supporting themselves; all persons able of body to work and without any means of supporting themselves who neglect or refuse so to do; all persons leading a lewd, vagrant, dissolute life, or exercising no ordinary calling or lawful business sufficient to gain or procure an honest living; all such as spend their time and property in public houses to the neglect of their lawful calling." It was also provided that all who were committed to any such house "if fit and able, should be kept diligently employed in labour during their continuance therein, and in case a person so committed or cautioned, shall be idle and not perform such reasonable task or labour as shall be assigned, or shall be stubborn, disobedient, or disorderly, he or she shall be punished according to the rules and regulations made for ruling, governing, or punishing persons there committed." This was a strange commingling of the deserving poor and the depraved and dissolute, a strange combination of relief and punishment, but no nearer approach to a regular system of legal relief for the poor has since been made.

Local Markets.

In 1801 a market was established at Kingston ‡ for the convenience of the inhabitants of the Midland district. The Commissioners of the Peace for that district in their court of General Quarter Sessions assembled, were "authorized and empowered to fix upon and establish some convenient place in the town of Kingston as

* 3 Will. IV, c. 48. † 7 Will. IV, c. 24. ‡ 41st Geo. III, c. 3.

a m rket where butchers' meat, butter, eggs, poultry, fish, and vegetables should be exposed to sale, and to appoint such days and hours for that purpose, and to make such other orders and regulations relative thereto, as they should deem expedient," to "impose such fines not exceeding twenty shillings, for any offence committed against such rules and regulations as to them in their discretion should seem requisite and proper," one-half to go to the informer and the other to be paid into the hands of the Receiver-General. In 1814, the Commissioners of the Peace for the Home district were authorized to establish a market in the town of York for the same purposes and under like conditions. * In 1817, an Act (amended in 1819) was passed † authorizing the establishment of a market for the district of Niagara, in the town of Niagara This Act contained provisions similar to those of the other Acts, and provided in addition that the Justices in Session may raise £100 by assessment, for the purpose of building a market house, that the Clerk of the Peace in making up the assessment should insert the names of persons holding town lots, and that each such lot should be rated at £50. In 1818, an Act ‡ was passed, authorizing the Commissioners for the Eastern district to establish a market in the town of Cornwall. In 1822, the Commissioners of the Peace residing in the township of Drummond—at a court of special sessions to be held by them for that purpose—were authorized to establish a market at Perth, for the convenience of the inhabitants of the county of Carleton. In 1831, an Act § was passed "to establish a market, and to establish wharfage fees, in the town of Amherstburg in the Western district." The Act authorized the Justices to erect a public wharf in front of the market place, to make such regulations for its management, and to impose such tolls and fees for its use, as they might deem proper.

Thus for many years nearly all those matters usually regarded as municipal in their character were managed by the Legislature, or by the Justices in Quarter Sessions. Besides the election of township officers, who, when elected, were subject to the control of the Justices in Sessions, and the election of school trustees, the people were allowed to manage nothing directly, except to make regulations respecting the running at large of cattle and swine. There was progress in other directions. The population increased, although slowly at first; districts were divided; new gaols and court-houses were built, the judicial system was developed, and efforts were made to improve the navigation of inland waters, and open new means of communication, but the right to manage their own local affairs in their own way was withheld from the people, and although they were represented in one branch of the Legislature, which for many years discharged the functions of a central municipal council, the powers of the representatives were confined within narrow limits.

The Government of Towns.

The establishment of a police force in some of the towns became necessary, and in effecting this the first approach was made to the establishment of urban municipalities. Of an Act passed in 1816, "to regulate the police within the town of Kingston," nothing but the title remains on the statute book, as it was repealed by the 4th Geo. IV. c. 30. Its provisions were probably the same as those of the Act ‖ to establish a police in the towns of York, Sandwich, and Amherstburg, passed in 1817. By this the magistrates assembled in Quarter Sessions for each of the districts were empowered to make "such prudential rules and regulations as they may deem expedient relative to paving, lighting, keeping in repair, and improving the streets of the said towns, respectively, regulating the assize of bread, slaughter-houses and nuisances, and also to enforce the said town laws relative to horses, swine, or cattle of any kind from running at large in said towns, and relative to the inspection of weights, measures, firemen and fire companies, provided always that nothing herein contained shall extend or be construed to extend to the regulating or ascertaining the price of any commodities or articles of provision other than bread that may be offered for sale, provided also that such rules and regulations shall not be contrary to or inconsistent with the laws and statutes of this

* 54 Geo. III. c. 15. † 57 Geo. III. c. 4. ‡ 59 Geo. III. c. 4. § 1 Wm. IV. c. 4. ‖ 57 Geo. III. c. 2.

Province." The magistrates were authorized to raise in addition to other assessments £100 a year for purchasing and keeeping in repair fire-engines, buckets, and other utensils for the extinguishing of fires and for making any other necessary improvement. The magistrates might impose penalties not exceeding forty shillings for violations of their rules and regulations. A similar Act for establishing the police in the town of Niagara passed in 1819. In 1824 the Justices of the Midland district were authorized to assess £200 in the town of Kingston for such purposes, and in 1826, because the limits of the town and township of Kingston were "irregular and not well defined, and there was much uncertainty as to the names and limits of some of the public streets," the Justices in Session were authorized to define the limits of the town, to define and establish the names and limits of the streets and to lay out new streets. The Act 2nd Geo. IV. c. 13, required the Justices to cause the Clerk of the Peace to make up an account of the money received and expended for such town purposes, and to cause this to be published in a newspaper circulated in the district.

This system of managing towns through the Court of Quarter Sessions must have proved very unsatisfactory, and in 1832 important changes began to be made. In that year an Act* was passed to establish a police in the town of Brockville, which was based upon an entirely different principle. This for the first time gave to the people some control over their own municipal affairs. It provided that there should be in this town a Board of Police, which should be a body corporate and politic in fact and in law by the name of the "President and Board of Police." The members of this body were to be elected. For the purpose of their election the town was divided into two wards, the limits and bounds of which were stated. Each ward was to elect two members of the corporation. The candidates must be freeholders or householders who each had paid at least two pounds rent for the house in which he had resided for one year. The electors were those who were rated on the assessment roll, and who possessed a freehold estate within the ward, or were tenants who having been so assessed, had paid three months' rent for the premises within the ward in which they resided at the time of election, at the rate of three pounds per annum, which residence and payment of rent were for the three months immediat ly preceding the election. A fifth member of the board was appointed by the concurrent voice of any three of the members elected, and was required to possess the same qualifications as the other members. If three of the members could not agree as to the choice of a fifth, then they were to issue their precept to the sheriff of the district after the first election, and "to any one of the bailiffs so to be appointed, as aforesaid, after every subsequent election, requiring him to appoint some proper time and place within the said town, giving forthwith eight days' notice thereof, and then and there proceed to the election of such fifth member of the corporation by the electors of the said town generally." The five members within ten days elected one of their number President, and for every refusal or neglect to "qualify," a penalty of ten pounds may be imposed. The Act contained provisions as to the time, place and manner of holding the elections, and the manner of filling by a new election any vacancy that may occur. The corporation thus created was authorized "from time to time to establish such ordinances, by-laws and regulations as they may think reasonable, in the said town to regulate and license victualling houses and ordinaries, where fruits, victuals and liquors, not distilled, should be sold to be eaten or drunk in such houses or groceries; to regulate wharves and quays; to regulate the weighing of hay and measuring of wood; to regulate carts and cart-men; to regulate slaughter-houses; to prevent the firing of any guns, muskets, squibs and fire-balls, or injuring or destroying trees planted or growing for shade or ornament in the said town; to prevent the pulling down or defacing of sign boards; or inscribing or drawing any indecent words, figures, or pictures on any building, wall, fence, or other public place; and generally to prevent vice and to preserve good order in the said town; to enter into and examine all dwelling-houses, warehouses, shops and yards and outhouses to ascertain whether any such places are in a dangerous state with respect to fires, and to direct them to be put in a secure and safe condition; to appoint

* 2 Wm. IV. c. 17.

fire wards and fire-engineers; to appoint and remove firemen; to make such rules and by-laws as may be thought expedient for the conduct of such fire companies as may be raised with the sanction of the said corporation; to compel any person to aid in the extinguishment of any fire; to require the inhabitants to provide and keep fire-buckets and scuttles, and ladders to their houses; to stop, or authorize any other person to stop, anyone riding or driving immoderately in any street, or riding or driving on any sidewalk, or to inflict fines for any such offence; to regulate the assize of bread; to prevent, abate, and remove any nuisances; to restrain or prevent any horses, cattle or swine from running at large; to prevent and remove encroachments in any streets, and to make such rules and regulations for the improvement, good order and government of the said town as the said corporation may deem expedient, not repugnant to the laws of this Province, except so far as the same may be virtually repealed by this Act. To provide for the expenses of this new government, and to provide a fund for the purchasing of any real estate for the use of the town; for procuring fire-engines, aqueducts, and a supply of pure and wholesome water; for lighting, flagging and repairing the streets; and for all other purposes deemed expedient and necessary by the said corporation for the welfare and improvement of the said town, they were authorized "to lay an assessment annually upon the persons rated or liable to be rated upon any assessments for property in the said town not exceeding two pence on the pound, exclusive of the sum such persons may be rated for in and upon any other assessments of this Province." The mode of assessing, levying and collecting was provided. The corporation was authorized to appoint from time to time, and at their discretion remove, a surveyor of streets for the town, a clerk and assessor or assessors, a bailiff or bailiffs, a collector or collectors, a treasurer and such other officers as they may require, assign the duties and fix the salary or allowances of each, and take reasonable security whenever they thought necessary. The corporation was also authorized to alter the names of streets, to direct the street surveyor to lay out, mark and open any street, of such width as they may deem proper in any part of the town, to cause any street already laid out to be opened, altered or extended whenever they deemed that the public good required this to be done; to remove and pull down any dwelling-house, out-house, shop, store, or any other building, fence, wall or erection whatever. The owners of the land taken, or erections removed, were to be paid such compensation as may be agreed upon, or if no agreement could be made, such as may be awarded by a jury of five, "struck" in the way prescribed by the Act, the verdict of a majority of the jurors to be binding. The corporation was also clothed with all the powers as to making and amending streets within the town which the law had previously given to Justices of the Peace. These powers seem to have been very large, but no power to establish a police force was given. All that related to health remained under the control of Provincial Health Officers, and this Act * expressly provided that it "should not extend or be construed to extend to authorize the Board of Police to purchase any lands for a market in the said town, or to fix upon any site for a market." In the following year (1833) an Act was passed to establish a market in the town of Brockville. The Act described minutely the metes and bounds of the piece of land on which the market should be held, but it authorized the Board of Police, or as it is called in this Act, the corporation of the town of Brockville, to fix upon and to appoint such days and hours for the purposes of selling butchers' meat, butter, and other articles, and make such rules and regulations relative thereto as they may deem expedient, and to attach penalties to the violation of such regulations.

This poor pretence of regarding such corporations as mere Boards of Police was kept up for some time. Hamilton was the next town in which a Board of Police was created. The town was divided into four wards † and each ward elected one member of the board; the four elected a fifth, and the five elected a president. The qualification of the electors was different from that of the electors of Brockville. The electors were those who owned freehold property in the ward, and householders who had resided within the ward and "paid within one year next before the election one year's rent for their

* Section 26. † 3 Wm. IV. c. 19.

dwelling-houses at the rate of five pounds per annum or upwards in each case. The manner of holding the election was the same as in Brockville. If an election was controverted, the sheriff was to hold a scrutiny, summon witnesses, take evidence on oath, and determine upon the validity of the election. After the Police Board had been completely organized, such scrutiny was to be held by the Board of Police, the member whose election was impugned being excluded. The board were authorized to appoint and remove officers, and make such by-laws, orders and regulations for the good government of the town as they may deem expedient, and were clothed with the powers respecting the making or amending streets, which the justices in sessions had previously exercised. Such special power for laying out and opening streets, and removing erections as were given to the Brockville Board were not conferred by this Act. It was provided that persons holding land within the limits of the town should not thereafter be permitted to lay out or extend any street less than 66 feet in width. The Board were authorized to lay an assessment annually upon persons liable to be rated upon any assessments for property in the town not exceeding fourpence in the pound, exclusive of the sum such persons may be rated for upon any other assessments. The money so raised was to be expended in "purchasing real estate for the town, procuring fire-engines, aqueducts and a supply of pure and wholesome water, for lighting, paving, flagging and repairing the streets, "and all other purposes deemed expedient and necessary by the corporation." The Board were also authorized to establish a market "in such place within the town as the Justices of the Peace for the district of Gore should determine at a General Quarter Sessions * and to borrow £1,000 to be expended in building a market-house and purchasing one or more fire-engines. This debt was to be paid in ten years out of the assessment authorized.

In 1834 a Police Board was established at Belleville.† The town was divided into two wards, each of which elected two members. The member must be a "freeholder in the town to the assessed value of £75 or upwards for one year." The elector must be a male inhabitant householder possessed for his own use and benefit of a dwelling house and lot of ground as a freehold, or who had paid rent for his dwelling house, within one year next before the election, at the rate of ten pounds or upwards. Why the qualification was made so high in Belleville we have not been able to learn. At the first election the sheriff was to appoint the officer to preside at the election in each ward; afterwards these elections were held "before the bailiff of such ward appointed by the corporation itself"; in other respects this Act was almost an exact copy of what we suppose may be called the Hamilton Charter, except that no provision for the establishment of a market was necessary in this case. Authority to borrow £1,000 wherewith to build a market house and purchase a fire engine was given, however. The special assessment authorized was four pence in the pound. This Act was virtually amended by an Act passed in 1836,‡ in which the special assessment was limited to three pence in the pound. In that year the erection of a market in the west ward of Brockville was authorized.

In the same year (1834) an Act for the creation of a Police Board in Cornwall was passed. In this Act it was provided that members of the Board should be freeholders assessed at £50 or upwards for the year previous to election, and that the electors should be male inhabitant freeholders or householders, paying for their dwelling houses for one year before the election a rent of £6 per annum or upwards. Four pence in the pound was the limit of the special assessment, and the Board were authorized to borrow £1,000 for building a market-house and purchasing a fire engine. The Board were authorized to choose a site for a market, purchase it, erect buildings, and make regulations, but in this case the rules and regulations for the market were to have no force until examined and approved of by the General Quarter Sessions of the Peace, and signed by the chairman.

In the same year an Act to establish a Board of Police at Port Hope § was passed. This was for the greater part a copy of the other charters, but the qualification of a member was that he "be a freeholder therein to the assessed value of £60," and of an elector that "he be assessed on freehold in the ward or that he has resided in it for one year and

* Section 28. † 4 Will. IV. c. 24. ‡ 6 Will. IV. c. 14. § 4 Will. IV. c. 26.

paid rent for his dwelling at the rate of £5 or upwards." They were authorized to establish the market in such place within the town as they should themselves deem most convenient, provided that the piece of ground selected should not be of less extent than one acre, and they were authorized to borrow the £1,000.

A similar charter was this year given to Prescott, but in this case the market was to be established in such place within the town as the Justices of the Peace for the district of Johnstown in Quarter Sessions might determine.

It was not until 1837 that the Act to establish a Board of Police in the town of Cobourg * was passed. This town was divided into three wards, the east and west wards elected two members each, and the south ward one. It may be that the mode of electing a fifth member, provided in the previous Acts, now seemed somewhat absurd. The qualification of the elector not assessed as a freeholder was that he must have resided in the ward one year and paid one year's rent of a dwelling-house at the rate of ten pounds per annum. The special assessment was limited to three pence in the pound. The Board were authorized "to perform all the functions, and exercise the authority by law given to the Board of Police in other police towns within this Province with respect to making or amending any street, or highway, or road within the said town, provided always that it should not be lawful for the said Board of Police to lay out, open or establish any new street which might interfere with the powers conferred upon the Cobourg Harbour Company," by the Act 10 Geo. IV. They were authorized to select and purchase a site for a market. As in other charters, it was provided that if a dozen ratepayers objected, a public meeting should be called, and at this a majority of the persons entitled to vote would decide whether the proposed site should be confirmed or not.

In the same year the villages of Halliwell and Picton were "incorporated" by the name of the town of Picton. As in the other cases the body to manage the affairs of the town was called the Board of Police. There was a slight difference in the qualification of electors; every male inhabitant householder who held a dwelling-house, shop, store, or other tenement in the town as freehold or leasehold, or who, for one year next before the election had paid one year's rent on any dwelling, shop, store or other tenement at the rate of ten pounds per annum was entitled to vote. The town was divided into three wards, each of which elected one member. This Board had the same power as the others to appoint officers and make by-laws for the good government of the town. The special assessment they were authorized to make was limited to two pence in the pound, and it was provided † that the width of the streets already laid out should not be altered, that in the protraction of any street there should be no variation from the width already established, and that no new street laid out under the direction of the Board should be less than forty feet in width.

In some of these charters the harbours were included within the limits of the towns, and thus placed under the control of the Board of Police. In others the water's edge was made the boundary, probably because the control of the harbours had already been given to incorporated companies. Why there were so many differences in the qualification of members of the Police Boards and of electors; why the divisions into wards, and the number of representatives differed; why the amount of the the special assessment differed in so many instances; and why in some cases the choice of a market place was entrusted to the Quarter Sessions, and in at least one case the approval of the Quarter Sessions was required to give validity and force to the market rules and regulations, prepared by the Board of Police, it would perhaps be impossible now to learn. It does seem extraordinary that in 1837 an Act ‡ was passed reviving the power of the Justices of the Peace of the Midland district in Quarter Sessions, to make, ordain, constitute and publish such prudential rules and regulations as they may deem expedient relative to the surveying of chimneys and the building and construction thereof, and the prevention of accidental fires, and all matters touching the premises; and to enforce all these said rules and regulations by fine in the same manner as prescribed in certain cases by the fifth clause of "the

* 7 Will. IV. c. 42. † Sec. 28. ‡ 7 Will. IV. c. 43.

Act entitled "an Act to make more ample provision for regulating the police of the town of Kingston," In this Act the very existence of the Board of Police of the town of Kingston was ignored.

THE CORPORATION OF TORONTO.

In 1814 an Act * was passed authorizing the Justices of the Peace for the Home District to fix upon and establish some convenient place in the town of York as a market, and to make rules, orders and regulations for its management. In 1817, as has already been stated, the magistrates assembled in Quarter Sessions were authorized to make prudential rules and regulations relative to paving, lighting, keeping in repair and improving the streets of York and other towns, and regulating slaughter houses and the assize of bread, to enforce the laws relating to cattle roaming at large, and to the inspection of weights and measures, and to raise a sum not exceeding £100 in any one year for purchasing and keeping in repair fire-engines, ladders, buckets, and other utensils for extinguishing fires, and for making other necessary improvements. In 1831 an Act † was passed vesting the market square of the town of York in trustees for the benefit of the inhabitants. The trustees were to be the church and town wardens, and they were authorized "to lease the same in such parcels and for and upon such terms as the magistrates of the district in general or adjourned sessions may order or direct." Moneys arising from such leases were to be paid to the treasurer of the district, and to be disposed of for such public uses for the benefit of the inhabitants of the town as the justices might direct. In 1834, the year in which "Boards of Police" were created in so many other towns, an Act was passed "to extend the limits of the town of York, to erect the said town into a city, and to incorporate it under the name of the City of Toronto." ‡ The preamble stated that "from the rapid increase of the population, commerce and wealth of the town of York, a more efficient system of police and municipal government, than that previously established had become obviously necessary" and "none appeared so likely to attain effectually the objects desired as the erection thereof into a city, and the incorporation of the inhabitants, and vesting in them the power to elect a mayor, aldermen, and common councilmen, and other officers for the management of the affairs of the said city, and the levying of such moderate taxes as may be found necessary for improvements and other public purposes." It stated also that the name of York was common to many towns and places, and that for avoiding inconvenience and confusion, it was desirable "to designate the capital of the Province by a name which would better distinguish it, and none appeared more eligible than that by which the site of the town was known before the name of York was given to it." It was therefore provided that the name thenceforth should be Toronto. So much of the Acts vesting in the Justices powers for the government of towns as related to York, and so much of other Acts respecting town officers, and the Act vesting the market square in trustees, were repealed.

The extended boundaries of the city are described as "commencing at the distance of one chain on a course south sixteen degrees east from the south-westerly corner of lot number two, in the first concession from the Bay, in the township of York, in the County of York, thence southerly in the direction of the side-line, between lots numbers two and three in that concession, to the distance of 500 feet from the point at which the said line intersects the margin of the water on the shore of Lake Ontario, following the direction of the curvatures of the shore and keeping always at a distance of 500 feet from the margin of the water until the point is attained which is 500 feet from the north-westermost point of the Island or peninsula forming the harbour; thence across the bay or harbour of York to a point where a line drawn southerly from the north-easterly corner of Park lot number 29 in the said township of York in the direction of the easterly boundary line of the said Park lot intersects the margin of the water on the shore of the Lake Ontario; thence northerly in the direction of the said line so drawn from the said corner of the said Park lot, through the said corner to the point at which the said line so drawn through the said corner intersects the northerly

* 54 Geo. III. c. 15. † 1 Will. IV. c. 10. ‡ 4 Will. IV. c. 23.

boundary line of the allowance for road between the Park lots and the second concession from the bay in the said township of York; thence easterly along the said northerly boundary line of the said allowance for road to the easterly shore or water's edge of the river Don, thence southerly along the water's edge on the eastern side of the said river to a point where the said water's edge intersects the southerly boundary line of the allowance for road in front of the said first concession; thence easterly along the southerly boundary line of the allowance for road in front of the said first concession to the place of beginning, except so much thereof as by certain indentures . . . . has been conveyed to the University of King's College."

Within these boundaries lay the city and its liberties. The city was divided into five wards, named Saint David, Saint Andrew, Saint Patrick, St. Lawrence and Saint George. The boundaries of the wards were described, and portions of the liberties were attached to each. The Common Council about to be created was authorized to erect new wards, not exceeding five in number, and from time to time to alter and vary the boundaries of such outer wards. Each of these outer wards may be attached to the city as soon as it appeared from the city census that it contained as many inhabitants as was contained in the least populous of the wards created by the Act, and as soon as it appeared from the assessment that it contained as much assessed property as the least wealthy of the wards erected by the Act. The limits of the port of Toronto were also defined.

The inhabitants of the city were declared a body corporate with continued succession, a common seal, capable of sueing and being sued, of purchasing, holding, and deeding real and personal property, and of giving and receiving bills, bonds, covenants, judgments, and instruments, and securities, of what nature or kind soever. Two aldermen and two councillors were to be elected by each ward, and the aldermen and councillors were to elect one of the aldermen mayor. Should the votes be equally divided the alderman other than the alderman proposed for mayor, who was rated for the greatest amount of property, may give a second or casting vote. The qualification of an alderman was that he be a resident householder within the city for one year next before the election, and that he be possessed of real property within the city in freehold or for a term of years rated at £200. The qualification of councillor was that he be a resident householder, and possess such property rated at £150, and it was provided that "additional fire places assessed should be included in this valuation." The qualification of an elector was that "he be a male inhabitant householder within the ward for which the election was held, that he have resided in the city for at least a year, and in the ward for at least three months, and that he be possessed either in freehold, or as tenant for a term of years, or from year to year, of a lot or dwelling house within the ward. A portion of a house, having a distinct communication with the street was to be deemed a dwelling house. Section 20 vested the legislative power of the city in the mayor, aldermen, and councillors who together formed the common council. The council's power of legislation for the good government of the city as defined by Section 22 was very extensive. Amongst the chief powers given to them in addition to those given to the Boards of Police were the regulation of wharves and the management of the harbour; the regulation and control of fishing and of bathing in the harbour; the suppression of tippling houses, the enforcement of the due observance of the Sabbath, the regulation of public shows, billiard tables, theatres, auctioneers, butchers, cartmen, hawkers, pedlars, and hucksters, and of inns, taverns, and places of entertainment; the control of the dimension and cleaning of chimneys, of the erection of fire places, and of dangerous manufactures; the establishment and regulation of an alms-house; the erection, establishment, and regulation of a gaol; the establishment and regulation of a city watch, and the regulation of the police. The city still depended on wells, pumps, and cisterns for much of its supply of what is described as good and wholesome water. Besides the powers thus specifically given the common council were further authorised "to make all such laws as may be necessary and proper for carrying into execution the powers hereby vested or hereafter to be vested in the said corporation, or in any department, or office thereof, for the peace, welfare, and good government of the said city, and the liberties thereof," provided that no person should be subject to be fined

more than five pounds, or to be imprisoned more than thirty days for the breach of any by-law or regulation of the city. The council were also authorised to lay an additional tax on all the real and personal property, not to exceed four pence in the pound in the city, or twopence in the pound in the liberties, the property within the city being taxed as town property, and that within the liberties as county property. They were authorised also to require that the road labour of the city and the liberties be commuted for money to be paid to the Chamberlain of the city, and applied to the improvement of the public highways. It seems strange that the power to lay out new streets, or to protect, widen, or otherwise alter existing streets was not given absolutely to the Toronto Common Council, as it was given to the Boards of Police in smaller towns. The Act provided that when the council thought that any such improvement should be made they must apply to the Legislature for an Act to authorise such improvement upon the terms and conditions which to the Legistature should seem just. * The Council were empowered to borrow a sufficient sum to pay off the debt contracted under the authority of the Magistrates of the Home District for the erection of the new market buildings in the Town of York, and such other sums as they may require not exceeding (unless by special authority of Parliament), "the revenue to accrue within five years after such loans were made."

The Act prescribed the manner in which the lists of electors should be prepared, elections should be held and controverted elections tried. Each ward was to elect two aldermen and two councillors annually. The mayor was to hold office for a year, and his salary was to be fixed by the Council, but was not to exceed £500, or be less than £100. The Council might make by-laws to compel the attendance of members at its meetings, which should be held at least four times a year. The Council was authorised to appoint the officers named in the Act, prescribe their duties, and fix their salaries. The Treasurer of the Home District might be appointed City Chamberlain. The Clerk of the Common Council was to be Clerk of the Peace within the city. The High Bailiff and Constables appointed by the Council were bound to attend the City Courts, and the Courts of Assize, and Nisi Prius and Oyer and Terminer for the Home District and no others, and to obey the orders of the mayor and aldermen, or any or either of them, in enforcing the laws and ordinances. The mayor and aldermen were to be justices of the peace in and for the city and its liberties, and any of them might arrest, or order to be arrested, all and any rogues, vagabonds, drunkards, or disorderly persons, and order them to be committed to any workhouse or house of correction. The Act also provided † that there should be "a Court of Record," called the Mayor's Court of the City of Toronto, wherein "the Mayor for the time being should preside, assisted by the Aldermen of the City, or any one of them, and that this Court should possess the like powers, and have the like jurisdiction over crimes and misdemeanors arising within the city of Toronto and the liberties thereof which the Courts of General Quarter Sessions of the Peace within this Province," then had or thereafter should have. The Court was to meet on the second Monday after the opening of each of the four regular sittings of the Common Council enjoined by the Act. It was to have a grand jury of 24, and the panel of petit jurors was to consist of not less than 36 or more than 60 qualified jurors. The clerk of the City Council was to be clerk of this court. The form of proceeding was prescribed. The Justices of the Peace for the Home District were ‡ after the passing of the Act to exercise no jurisdiction as such over offences committed within the city, but they might continue to hold their Quarter Sessions in the city, and the warrant of any justice for the apprehension or commitment of any offender should have force and might be executed. It was provided that the gaol and court house of the Home District should be the gaol and court house of the city as well, until the city by Act of the Common Council otherwise directed. The mayor and aldermen acting as justices of the peace were to discharge the duty previously discharged by the Quarter Sessions in regard to the licensing of innkeepers, and determining the sum to be paid by each innkeeper to the inspector of licenses for the Home District. The Council were to appoint some of their number who

* Sec. 23. † Sec. 77. ‡ Sec. 67.

with the mayor would form a board of health having the same powers that were conferred by law upon the boards of health, established under the Act 3rd W. IV. The Council were to have the right to establish license and regulate ferries between the city and the Island, and it was provided * that the city and liberties should be represented in Parliament by one member, as the town of York had been.

The power of the Quarter Sessions to assess and levy taxes in addition to those levied by the Council was found to be objectionable. The amount which the Council was authorised to levy appears to have been insufficient. In other respects the charter was unsatisfactory. In 1837 therefore an Act † was passed making several important amendments in the law. All the Acts authorising the Justices in Session to levy taxes were repealed so far as the city was affected, arrearages however being made collectable. Portions of the charter were also repealed, and it was provided that thereafter the City Chamberlain should pay £400 a year to the Treasurer of the Home District until the gaol which the City Council was authorised to erect should be built, when payment of this sum was to cease. The Council was authorised to borrow £5,000 for the purpose of building a gaol and court house. The other changes made were that the Council should thereafter appoint two assessors for the whole city, and one or more collectors for the whole city, and that the assessments ‡ were to be made on all, and every person "who may inhabit, hold, use, or occupy any house, shop, warehouse, building, or piece or parcel of land, or any part, or portion of a house, shop, warehouse, building, or piece or parcel of land being a separate tenement . . . . within the city or the liberties . . . . according to the yearly value thereof to be ascertained as hereinafter mentioned." Section 9 provided that "except as respects vacant grounds or other property hereinafter specially mentioned and provided for, the annual value of all such houses, shops, warehouses, buildings, gardens, grounds, lands, tenements, and parts and portions thereof, being separate tenements, ... should be settled according to the real rack rent or full yearly value" to be ascertained once a year. Any land not more than an acre on which buildings were situate should be valued with the buildings, but all in excess of an acre was to be valued as a separate tenement. And all such tenements, and all uncultivated lands, and all other ground cultivated or uncultivated, being a separate tenement, were to be valued, if not more than half an acre, at £5 yearly value; if more than half an acre and not more than an acre £10; if an acre and not two acres £20; and every tenement of greater extent, £20 for the first acre, £10 for the second, £5 for the third, and "£1 10s. for every subsequent acre." Certain articles of personal property were also to be taxed, and these were to be assessed as follows: "A stud horse kept for hire at £40 of yearly value; every other horse, mare, or gelding, above the age of three years, at £3 of yearly value; milch cows and other horned cattle above the age of two years at one pound of yearly value; every close carriage with four wheels kept for pleasure only at £50 of yearly value; every phaeton or other open carriage with four wheels kept for pleasure only at £25 of yearly value; every waggon or other carriage or gig kept for pleasure only at £10 of yearly value; every two-horse sleigh kept for pleasure only at £25 of yearly value; and every one-horse sleigh kept for pleasure only at £10 of yearly value. Appeal might be made to a court composed of five members of the Council. There does not appear to have been much change of opinion as to the proper incidence of taxation during these forty years. The Council were each year to declare the amount in the pound of such rent or valuation which should be raised or levied for the year, but the rate to be levied must not exceed in any one year the sum of one shilling and sixpence in the pound, § and the rate on the pound in the liberties must be one-fourth of the rate in the city. Every male inhabitant of the age of twenty-one years and upwards, not otherwise rated and liable by law to perform statute labour, was required to pay ten shillings a year in lieu of such labour.

The 26th clause provided that aldermen should be possessed of real estate in freehold or under lease assessed under the Act at £60, or be in receipt of rents to the amount of £60 a year from such property, and that councillors should have real estate assessed

* Sec. 96. † 7 W. IV, c. 37. ‡ Sec. 7. § Sec. 22.

at £40 under the Act or be in receipt of rents to that amount; and section 27 provided that only those who owned or occupied as tenants for at least one year a dwelling or other tenement rated at the yearly value of ten pounds should be electors. This was a serious alteration of the franchise. It was also provided * that thereafter aldermen and councillors should "act in their offices for two years," one alderman and one councillor of each ward going out of office every year.

The Council were authorised by this Act † to appoint two coroners for the city. It was also provided that all persons rated in respect of any premises within the city or liberties in fifty pounds of yearly rent or value, or upwards, should be qualified and liable to serve as special jurors, and that the wages of the members of Parliament representing the city should be paid by the Chamberlain out of the moneys in his hands for the uses of the city on the warran of tthe mayor of. In the same year an Act was passed authorising the establishment of an additional market on the corner of Brant and Adelaide Streets, and of a second on a part of park lot number thirteen, which had been set apart for the purpose "being 90 feet wide on Lot (Queen) Street, and running northerly 300 feet. In 1833 £2,000 was granted for the improvement of York harbour. In 1837 the Legislature granted £2,500 to complete the improvements, but the Act provided that this money should be expended by three commissioners appointed by the Lieut.-Governor, and that before any of the money was spent the rates and tolls authorised by a previous Act should be imposed.

Rural Municipalities.

In those years 1834-7 much was done to establish municipal government in the towns. In the rural districts there seemed even in 1834 to be no prospect of the introduction of a sound municipal system. The Justices in Sessions still managed all local matters pretty much as they pleased. In 1834, one Act relieved assessors from the trouble some duty of attending at the district town to deliver and verify their assessment lists, providing other means by which this may be done, and another ‡ provided that the inhabitant householders at the annual township meetings, might elect not less than three nor more than eighteen persons to be fence-viewers. The householders were also authorized at such meetings to determine what should be considered a lawful fence. The Act provided at great length what the powers, duties and remuneration of the fence-viewers should be, and how their decisions should be enforced. By this Act also, provision was made for opening ditches or water-courses § for the purpose of letting off any surplus water from swamps and sunken miry lands owned by different persons. It was made the duty of each of the owners of such a piece of land "to open a just and fair share of such ditch or water-course in proportion to their several interests in the same," and if a dispute arose as to the part, width, depth, or extent, that any party so interested ought to open or make, the same might be referred to three fence-viewers who should "apportion such ditch or water-course among the several parties," as in their opinion was equitable, and determine what time should be allowed to each of the parties to do his share of the work, and their decision would have the same effect as in the case of line fences. If any neglected or refused to act according to the decision of the fence-viewers, the other parties interested might do the work and recover the value thereof from the person who neglected or refused. The fence-viewers might also authorize the parties interested in such work to continue the necessary ditch at their own expense across the land of a person not sufficiently interested to make him a party to the undertaking. That portion of the Act 33 Geo. III., which provided that overseers should act as fence-viewers was repealed.

In 1835, an important change was made.‖ Several Acts previously passed respecting town meetings were repealed, and it was provided that the township clerk should assemble the inhabitants of the township being householders or freeholders, at the place agreed upon at the previous yearly meeting, or if no place had thus been agreed

* Sec. 33. † Sec. 28. ‡ 4 Wm. IV. c. 12. § Sec. 16. ‖ 5 Wm. IV. c. 8.

upon, at the place where the previous meeting was held. He was to give fifteen days public notice of the time and place of meeting. If the clerk neglected this duty the householders and freeholders might nevertheless meet at the usual time and place, and transact business. They were empowered to choose one clerk of the township, three commissioners for the township, one assessor, one collector and any number of persons they thought proper to serve as overseers of highways, roads, and bridges, and as pound-keepers. A new township was authorized to hold such meetings and elect such officers as soon as it contained thirty inhabitant householders or freeholders, and if it did not contain so many, then its inhabitants should be taken and reputed as inhabitants of that adjacent township which contained the smallest number of inhabitants, that is authorized to hold a township meeting, and may vote at its township meetings, and the regulations made should extend to both, and the officers elected be officers of both. The meetings were authorized as before to make regulations respecting the running of cattle at large. They were also to make rules and regulations relative to pits, precipices and deep waters, and other places dangerous to travellers; to destroying weeds or suppressing their growth; as to the height and description of lawful fences and such other matters connected with the same as may tend to promote the peace and welfare of their township. The clerk was required to record all matters transacted at the meeting, to post one copy of his record in a public place, and file another in the office of the Clerk of the Peace. He was to notify those who were elected, and to administer the oath of office to them and record their names when they had taken the oath. He was to be paid five shillings for every day he spent in the discharge of those duties, and also certain fees. The duties of the assessors were defined, and their remuneration was to be 7 per cent. on the amount assessed if it did not exceed £50, and a smaller allowance if the amount were larger. If the amount assessed reached £350 the allowance was to be 3½ per cent. The collector was to be paid at the rate of 8 per cent. on the smaller sums, and if the amount reached £250 at the rate of £6 10s., and on all sums over that at the rate of 5 per cent. Rates might be recovered by execution and distress, in which case costs were added. The collectors gave bonds to the district treasurer, to whom they paid the proceeds of all rates levied, and the township clerks gave bonds to the commissioners.

The most important change was the election of commissioners, to whom were now transferred many of the powers respecting the construction and repair of roads and bridges, previously held and exercised by the Justices in Quarter Sessions. The duties of the overseers continued to be nearly the same, but they were now to superintend, make and keep in repair the highways, roads, streets, and bridges allotted to them, and ordered not by the Justices but by the Board of Commissioners for the township. The Act provided that fences should be erected where a road bordered on a dangerous place; that a person liable to perform statute labour might compound for such duty by paying five shillings for a team and driver for each day, and two shillings and sixpence for every day for which he might be liable for if he had no team; that the money so paid should be expended on the roads and duly accounted for; that all persons liable to perform statute labour and refusing or neglecting when called on by the overseer, should be liable to a penalty of five shillings for each day; and that the roads and highways in and through every township, as also a just share of any road actually required and necessarily running betwern the same and any other township, should be cleaned, maintained and repaired by the inhabitants thereof, "each doing his due proportion of the work under direction of the overseer to whom the road upon which he was required to work had been allotted. So far there was not much change as to the work to be done, and the liabilities and duties of the inhabitants. This Act provided * that the Commissioners should be known by the name of the Board of Commissioners for the township of ——— and as such be capable of performing, ordering, and doing all such matters and things as shall be authorized by this Act." The clerk of the township was declared to be clerk of the commissioners, and required to attend their meetings and keep a record of the proceedings. The board were required to meet three times, on days named, at the

* Section 46

place at which the last township meeting was held, and authorized to hold as many other meetings as they thought fit at any places they chose. They were authorized and required to "take charge of, allot, and order to be made, repaired, and kept in repair, in such manner as they may think expedient, all such roads and bridges as are now or shall be required to be kept in repair by the inhabitants of such township." They were authorized and required to divide the townships into divisions, and to allot to the several overseers their respective divisions, and to order the said overseers to expend the statute labour on the roads within the same, or they might order the whole or any part of such statute labour to be done on the road or roads in any particular part of such township or of any adjacent township as to them should seem expedient, and also to hear and determine upon all such matters as might come before them by virtue of this Act; to regulate the compensation of poundkeepers; to determine when persons liable to statute labour should be relieved from that liability; to examine the accounts of overseers and proceed against defaulters; to contract with any inhabitant for the making any part of a public road in lieu of his statute labour. They were also authorized to appoint persons to such offices as were not filled by election at the town meetings, or such as became vacant by the refusal of the persons elected to act, or by death. They received power to discharge the duties incumbent upon town wardens under the Act 39 Geo. III, "To provide for the education and support of orphan children." Section 76 provided that the commissioners should "be as a corporation to represent the whole inhabitants of the township . . . . and as such may have and hold the property of or belonging to the township, and should and may sue, prosecute or defend in all presentments, indictments or actions for and on the behalf of the said township." It was provided that the commissioners should receive from the treasurer of the district as compensation for their services five shillings per day each for every day they might be necessarily engaged in such duties and services, the said days to be certified by the township clerk.

This Act wrought a great change, but the control and management of the affairs of the district corresponding to the business of counties in later times, and the power to raise money by assessment, still rested entirely with the justices in Quarter Sessions. The only money controlled by the town commissioners was that paid in commutation of statute labour and the money paid under the Wild Lands Assessment Act for lands in the township. The proceeds of the tax on wild lands the district treasurer was required * to pay over to the clerk of each township on demand, and both these and the statute labor commutation the commissioners were required to spend on the roads and bridges.

The Act † provided that whenever a town in any township was incorporated, or had police regulations the annual township meetings should not be held in such town, but in any convenient place outside of it that the magistrates, commissioners or other authorized persons may appoint.

Such was the condition of municipal affairs in Upper Canada when the rebellion of 1837 led to the abolition of the separate Provincial governments and legislatures, and brought about the legislative union. The changes made within a few years were unquestionably very important, but as yet the powers of municipal self-government entrusted to the people were very small.

The biographer of Hamilton Merritt, writing of 1833, said ‡ "a time-honoured institution lost its usefulness about this time though called in exercise at the breaking out of hostilities. It was the Court of Quarter Sessions or Board of Magistrates held for this district at Niagara, which had existed from the first settlements of the country, and was composed of the leading men. It now gave way to what was known as the Court of Requests, having a smaller territory, but a more extended jurisdiction, and was in that sense the germ of our present expensive and inefficient municipal system." In fact the Court of Requests was established in 1792, § and the Act which is described as having such direful consequences, provided only that the court, which was merely for the trial

* Sec. 63.
‡ Biography of Hon. W. H. Merritt, p. 143.
† 7 Will. IV. c. 21.
§ 32 Geo. III. c. 6.

of matters of debt and contract, should be held by two or more commissioners acting under a commission from the Lieut.-Governor, and that its jurisdiction should extend to ten pounds. The original Act authorized "any two or more Justices of the Peace, to act under and by virtue of His Majesty's commission within the limits of their said respective commissions." The change does not seem to have been much in the direction of popular self-government, but any Act that took from the nominated magistracy any of the power they had exercised excited alarm amongst those who feared the people. The changes made from 1834 to 1837 were much more alarming, and yet except as a promise of better things they were of little real importance.

Mr. Charles Buller, in his letter as Chief Commissioner of Municipal Inquiry to the Assistant Commissioners, dated Quebec, August 25th, 1838, said * "In Upper Canada there appears to exist a systematic, comprehensive, and popular organization of the townships. The people of these districts are entrusted with the freest election of municipal officers, but the officers thus chosen seem to be entrusted with hardly any duties, and certainly are entrusted with hardly any of the powers which are necessary for a really efficient municipal government. The inhabitants of these townships appear to have a very popular choice of nearly useless functionaries; and a very perfect municipal machinery exists without being rendered available for the most important municipal purposes."

Financial Embarrassment.

Why did a Government so irresponsible and a Legislature usually so submissive introduce municipal institutions, capable of development, in 1834 and the years subsequent? The journals of the House of Assembly inform us that some of the towns petitioned for a better system of government than that of the Quarter Sessions, but this does not seem sufficient to have caused so great a change so suddenly made. Lord Durham in his report (page 55) says that while "in Lower Canada the members of the Assembly were anxious chiefly to secure for the county they happened to represent or the district with which they were connected as large a proportion as possible of any funds which the Legislature may have at its disposal, in Upper Canada . . . . the means of doing this were never so extensive as those possessed by the Lower Province: and the great works which the Province commenced on a very extended scale, and executed in a spirit of great carelessness and profusion, left so little surplus revenue that this Province alone amongst the North American Colonies had fortunately for itself been compelled to establish a system of local assessments, and to leave local works in a great measure to the energy and means of the localities themselves."

This no doubt was one of the reasons. Lord Durham states that the people settled at some distance from the water front complained that those great works would prove beneficial only to those who resided near them, that they were undertaken to strengthen party influence and conducted carelessly and extravagantly of deliberate purpose, in order that a few individuals might be enriched at the expense of a community. The selfishness and greed of the ruling party, their extravagance and corruption and their neglect of the wants and interests of the back settlers, Lord Durham appears to have regarded as "blessings in disguise." They did much no doubt indirectly to compel the dominant party to introduce those municipal institutions to which because they promote the growth of the principles of popular government they were so averse.

The revenue of Upper Canada was very small for many years. The increase of debt was very rapid. With few exceptions the works for which the larger sums were borrowed either were absolutely necessary to the development of the country or promised to be very useful, but when the interest on the debt greatly exceeded ceeded the whole revenue of the Province nothing but the Welland Canal could be said to be finished, and that was a mere ditch with wooden locks already decayed. Lord Durham was mistaken in supposing that municipal institutions had been developed so

* Lord Durham's Report Appendix, C, p. 5.

fully as to provide sufficiently for the construction and maintenance of roads and bridges and other local works of necessity. For these purposes little else than statute labour was available. The money raised by assessment was inconsiderable, the value of property for taxation purposes having been arbitrarily fixed by statute, and the maximum rate of taxation permitted by law being in most cases only a penny in the pound of that valuation. In 1811 the whole amount so raised * in the eight districts was—

Eastern District	£627	8	2
Johnstown	451	8	1¼
Midland	690	14	8
Newcastle	180	2	3¼
Home	479	11	7½
Niagara	1,060	4	5
London	279	17	2½
Western	364	10	1¼
Total	£4,133	16	7

In 1824 the assessed values of property in the twelve districts into which the Province was then divided were—†

Eastern	£182,990	0	0
Ottawa	115	3	9
Johnstown	187,388	15	6
Bathurst	85,045	7	6
Midland	390,470	0	0
Newcastle	115,911	10	0
Home	234,234	7	0
Town of York	39,378	0	0
Gore	176,164	0	0
Niagara	255,052	13	7
London	209,824	0	0
Western	429	2	10
Total	£1,969,074	13	11

At a penny in the pound the rates would amount to £8,204 9s. 6d. The Quarter Sessions were authorised to make small grants for special work on the roads, but it is evident that little could be spared out of so small a revenue after the services specially entrusted to the Sessions had been provided for. The government and Legislature occasionally voted sums which seem large when compared with the revenue of the Province, and these although wastefully expended must have done much to improve the roads, but nevertheless nearly all the roads of the Province, except perhaps those for whose improvement large sums were borrowed on the security of tolls, were in a wretched condition, and in many places were mere tracks impassable in bad weather. In 1807 a Committee of the Assembly propounded a grand scheme for opening a road from one end of the Province to the other, but they asked that the money required should be raised "from the waste lands of the Crown."

In the session of 1839 a Committee of the House of Assembly of Upper Canada reported that the funded debt of the Province was then £1,162,187 15s. 6d, and that the amount granted for the several public works but not yet negotiated was £723,385 9s. 2d., of which £197,416 would be required that year. That sum, an amount of £29,000 payable to the London agents as interest on debentures and an estimated deficit of £56,902 on

* Gourlay's Statistics of Canada, p. 222.

† Biography of W. H. Merritt, p. 71.

ordinary expenditure account would add £283,318 to the actual debt in that year. The financial condition of the Province was very desperate.

In December, 1841, Sir Francis Hincks laid before the Legislature of the United Provinces a statement which showed that the debt then was £1,670,142 10s. 10¼d. of which £444,444 8s. 10d. was represented by debentures payable through Glynn, Mills & Co.; £438,850 by debentures negotiated through Baring Brothers, and about £40,000 more by balances due to those firms. About £420,000 was entered as Provincial debentures, and the rest was due to special funds and to Canadian institutions. Nearly all was the debt of Upper Canada. The amounts lent to incorporated companies and others in Upper Canada were—

Home District Toll Roads	£95,723	4	0½
Hamilton and Brantford Road	45,804	12	1
Dundas and Waterloo Road	29,246	16	4
Kingston and Napanee Road	20,555	2	3
Brockville and St. Francis Road	7,692	17	0
Erie and Ontario R. R. Co.	5,514	1	8
Oakville Harbour Co.	3,723	16	6
Cobourg Harbour Co.	5,211	18	3
Port Hope Harbour Co.	3,075	8	0
Desjardins Canal Co.	22,415	14	2
Grand River Navigation Co.	588	16	11
Tay Navigation Co.	1,461	0	2
Grantham Academy	318	2	7
Montreal Turnpike Trust	1,211	16	3½
Quebec Turnpike Trust	400	19	7½
	£283,524	14	11½

The amounts remaining due on account of actual expenditures on Provincial works were :—

Welland Canal	£462,856	18	10
St. Lawrence Canals	440,097	11	0
Trent Navigation	23,364	11	7
Inland Waters, Newcastle District	21,660	0	0
Kettle Creek Harbour	6,500	0	0
Paris Bridge	2,000	0	0
Trent Bridge	4,800	0	0
Chatham Bridge	2,000	0	0
Dunnville Bridge	1,700	0	0
Garafraxa Road	2,500	0	0
New Brunswick Road	2,500	0	0
Kingston Penetentiary	43,198	0	0
Kingston Hospital	3,000	0	0
Parliament Buildings, Toronto	5,000	0	0
West Gwillimbury Road Bridge	955	3	5
St. Ann's Rapids	4,308	16	4½
Harbour of Montreal	87,175	0	0
Chambly Canal	35,000	0	0
Steam Dredge, Montreal	1,500	0	0
Thomas Wilson & Co., for this sum owing the Province	66,140	1	0
	£1,225,346	17	3½

It will be seen that Lower Canada's share of this large sum was small and that the debts of Upper Canada were contracted at least for the greater part before the Union.

GROWTH OF POPULATION.

Immigration probably did just as much as the financial difficulty to hasten the introduction of municipal institutions. In the early days of the Province, emigration was discouraged, if not systematically, at least effectually. The few persons who had obtained the control of the Government and the Legislature seemed to imagine that they could found families who would constitute an hereditary aristocracy. With that object, immense tracts of land were taken possession of by those parties or granted to their friends under various pretexts. At first emigrants came chiefly from the United States. The feeling which ran high before and after the war of 1812, and the laws passed about that time respecting aliens and traitors drove many back to the United States, and completely checked the influx of emigrants from that quarter. After the war of 1812, the law relating to aliens was more rigorously enforced in order to check emigration from the southern side of the great lakes. One effect ot this was to throw doubt on the land titles of many who had long been residents of the Province. The consent of the crown to legislation for the redress of this grievance was freely given and a Bill passed the Legislative Council in 1825-6. This was so amended by the Assembly that the Legislative Council declared the bill as amended to be at variance with the laws and established policy of Great Britain as well as of the United States, and all who approved of the amendments were set down as disloyal.

The difficulty of obtaining authority to settle on the land, the insolence of officials, the interminable vexatious delays, the difficulty of obtaining a title after settlement, the difficulty of opening roads where great blocks of land were held for speculative purposes by non-residents, the practical exemption of the large proprietors from statute labour, and the attempt to createe an stablished church did much to prevent settlement. Lord Durham's report deals very fully with this subject. Under such a system, it says, deserts are interposed between the industrious settlers, the natural difficulties of communication are greatly enhanced, the inhabitants are not merely scattered over a wide space of country but are separated from each other by impassable wastes, the cultivator is cut off from a market, and his position is in every way made more difficult. "In Upper Canada" we are told, * "3,200,000 were granted to the U. E. Loyalists . . . . and their children; 730,000 acres to militiamen; 450,000 acres to discharged soldiers and sailors; 255,000 acres to magistrates and barristers; 136,000 acres to executive councillors and their families; 50,000 acres to five legislative councillors and their families; 36,900 acres to clergymen as private property; 264,000 acres to persons contracting to make surveys; 92,526 acres to officers of the army and navy; 500,000 acres for the endowment of schools; 48,520 acres to Colonel Talbot; 12,000 acres to the heirs of General Brock; and 12,000 acres to Dr. Mountain, a former Bishop of Quebec." These lands with the clergy reserves made nearly half of all the surveyed lands of the Province. A great part of the lands granted to soldiers and others were sold for a trifle, and fell into the hands of those who hoped to establish great landed estates, and the large blocks were so selected that the actual settlers were compelled to look for lands at a distance from the water-front and the proposed highways. The report quotes the statement of a Mr. Rankin, deputy land surveyor, who stated that the difficulties thus caused occasioned the abandonment of settlements. He mentioned as an example the township of Rama which the settlers were compelled to abandon after a struggle of three years. † The management of the lands under this system cost more than the lands yielded.‡

Under such a system settlement and progress were almost impossible." Lord Durham's report § affirms that "a striking contrast was presented between the American and the British sides of the frontier line in respect to every sign of productive industry, increasing wealth, and progressive civilization." This it attributes to the misgovernment of Canada. In another place the report says: "Under such circumstances there is little stimulus to enterprise or industry, and their effect is aggravated by the striking contrast by such of the United States as border upon this Province, and where all is activity

* p. 78. † pp. 85-86. ‡ Lord Durham's Report p. 74. § p. 75.

and progress." The report quotes a work by Major Head, who wrote of all the Provinces that "It is a singular and melancholy feature in their condition that the resources rendered of so little avail to the population of Great Britain, are turned to better account by the enterprising inhabitants of the United States." * Mr. Hamilton Merritt, in evidence before a select committee, attributed the difference to "the division line which excluded the people of Canada from the advantages they would derive from participating in the commercial wealth of the country and from the improvement of its internal communications." He stated † that "lands in Upper Canada were not one fourth of the value they were in the State of New York, and real property not one-tenth."

Notwithstanding all these obstacles emigrants did make their way into Upper Canada. At first, as we have said, they came chiefly from the United States. One writer describes these settlers as chiefly "Democratic" in their political views, and as numbering after some years almost as many as the descendants of the Loyalists and of the disbanded soldiers. The population is said by one writer to have been 30,000 in 1795, probably an over estimate, and 160,000 in 1815. Alexander's Bonnycastle § says that in 1806 the population was only 70,000, and in 1826 it had not reached to double that number. All agree that the emigration from Europe was small until 1826. In the ten years that followed, the same writer says, the population nearly trebled itself, and in one year alone 40,000 emigrants made their way to Upper Canada, bringing half a million sterling in gold with them." The new settlers were chiefly to be found in the Western districts to which the Government had directed their steps. The Midland District was long overlooked by those who directed the stream of immigration. Preston in his book ‖ says that, the number of immigrants from the United Kingdom, who landed at Quebec in the seven years ending 1834 was 217,285. The maximum was 51,746 in 1832, and the minimum 12,527 in 1835. Then, as in later years, many of the emigrants who came to Canada to settle became dissatisfied and went to the United States. Lord Durham's report states that only 40 per cent of the immigrants landed at Quebec remained in this country. Still the increase of population was comparatively great in those years. In 1837 there were according to Alexander's Bonnycastle, ¶ 175,000 British settlers in Lower Canada, and 500,000 in Upper Canada, and the French population of Quebec was about 575,000. Preston states ** that according to an annual return made to the Government in 1839 the population of Upper Canada was 400,346, distributed as follows over the 13 districts into which the Province was then divided:

Eastern District	28,837
Ottawa "	8,483
Johnstown "	32,669
Bathurst "	24,632
Prince Edward District	14,018
Newcastle "	35,146
Midland "	38,254
Home District, including Toronto (12,153)	69,953
Niagara "	29,953
Gore "	51,000
Talbot "	9,053
London "	42,325
Western "	16,023
Total	400,346

Lord Durham's report †† states that, when it was written, the population of Upper Canada was 400,000, and in Lower Canada the English numbered 150,000, and the French 450,000.

* p. 74. † Biography of W. H. Merritt, p. 97. § Vol. 1, p. 122.
‖ Preston's Canada, Vol. 2, p. 35. ¶ Vol. 1, p. 217. ** Vol. 2, pp. 34-5. †† Page 110.

Union Act of 1840.

In 1822, a union of the Provinces was proposed as the best means of settling the disputes which had then become troublesome, and a bill for that purpose was actually introduced in the Imperial Parliament. The proposal did not meet with much favour in Upper Canada. The Legislative Assembly passed a resolution declaring that they were not in a position to express any opinion on the subject, as the question was not before the country at the previous general election, and the constituencies had therefore had no opportunity of expressing their wishes respecting it. The rebellion of 1837 led first to the suspension of the constitution of Lower Canada, and soon after to the Legislative Union of the Provinces. In the Act of the Imperial Parliament by which this was accomplished, some of the opinions which Lord Durham most strongly expressed in his report were disregarded. He thought that the assent of the people of both Provinces should be obtained. It was not even asked. He was very emphatic in recommending that the people of each Province should have representation according to population in the United Legislature, and he argued that by this means the absorption of the French element in the British, which would rapidly increase, could most speedily and satisfactorily be accomplished, as the French would not be alienated and kept apart by the feeling that they were treated unjustly. Equal representation was given to the Provinces, although according to Lord Durham's estimate the population of Lower Canada was 600,000 and that of Upper Canada but 400,000. As of the population of Lower Canada 150,000 were English speaking people whose representatives it was assumed would sympathize and co-operate with the representatives of Upper Canada, the Act seemed to place the French in a helpless and hopeless minority. Financially also the measure was very favourable to Upper Canada. That Province, as we have shown, had an enormous debt. Large sums were required to complete its canal system, and its whole revenue was scarcely sufficient either to cover its ordinary expenditure or to pay the interest on its debt. According to Lord Durham's report its whole revenue was about "£60,000 a year, hardly adequate to pay the interest" on its debt. Preston * estimates the utmost amount of revenue available "as not exceeding £70,000, and the annual deficit as £50,000. The Province was virtually bankrupt. Of its revenues £40,000 was its share—38½ per cent. of the duties on imports collected at Quebec. Lower Canada had a surplus revenue, and as we have shown a very small debt. Lord Durham states† that the revenue was at one time £150,000 a year, but that owing principally to a decreased consumption of spirituous liquors and some other articles of foreign import in consequence of the growth of native manufactures of such articles," the revenue had within four years "diminished to little more than £100,000 per annum. As the permanent ordinary expenditure amounted only to about £60,000, there was a surplus of at least £40,000 a year. The arrangement which gave to the 400,000 in Upper Canada as large a representation as the 600,000 in Lower Canada were to have in the United Legislature, made the surplus of Lower Canada cover the deficit of Upper Canada and rendered the joint revenue available to meet the further expenditures required to make the Upper Province easy of access was, it must be admitted, highly advantageous to this Province.

So much importance was attached to the establishment of municipal institutions such as Lord Durham urgently recommended, that in the bill to unite the Provinces as introduced in the Imperial Parliament provision was made for their establishment. On consideration it was thought better to leave the work of establishing such institutions to the Legislature about to be created, and the bill was amended. This decision was sound in principle, and fortunately the circumstances were such in Canada within the few years following as to enable Mr. Baldwin and those who worked with him to secure for this Province the inestimable blessings of the municipal system it now enjoys.

* Vol. 2, p. 149.

† p. 51.

The Municipal Act of 1841

The first attempt of the Legislature of the united Provinces to create a municipal system that would meet all the requirements of Upper Canada was not very successful. After the extinguishment of Legislature of the Lower Canada, the special council which was then called into existence and clothed with certain legislative powers, endeavoured to meet the want of a system of municipal government, which Lord Durham's report had shown to be so great and so urgent, and they passed an ordinance to provide for the better government of the Province by the establishment of local or municipal institutions therein. In this they showed how much they feared to entrust the people with full power of self-government. The following is a fair though brief summary of that ordinance :

"The Province was divided into twenty-two districts, comprising certain seigniories, townships, and parishes. The Governor and council fixed and determined the number of councillors who were to be elected for every district. The warden was appointed by the Governor-General, and his duties were regulated by instructions from the same high functionary. The meetings of householders, at which the parish or township officers as well as the district councillors were elected, and other business was transacted, were convened on the authorization of the warden by one of the justices of peace for the district. The Governor had the power to dissolve the district council under extraordinary circumstances. Instructions were issued by the Governor in Council to the chairmen of parish or township meetings, assessors, collectors, surveyors of highways and bridges, overseers of the poor, and other local officers."*

This ordinance seems to have furnished the basis of several of the more important provisions of the bill introduced by Mr. Harrison, Provincial Secretary of Upper Canada, in 1841, and passed in that session. The preamble of that bill declared that it was expedient "for the better protection and management of the local interests of Her Majesty's subjects in that part of the Province that municipal authorities be established in the several districts." It provided that there should be a district council in each district or group of counties, to consist of a warden and councillors. The warden was to be appointed from time to time by the Governor by letters patent issued under the great seal. Each township or reputed township was to elect one or two councillors at the regular annual meeting held under the Act 1st Victoria of the Parliament of Upper Canada for the election of township officers. The qualification of the electors was not changed. The township was authorized to elect two councillors when the names of inhabitant freeholders and householders on the assessment lists exceeded three hundred. The mode of conducting the elections was not materially changed. Justices of the peace residing in the township were required to attend the election for the purpose of aiding in preserving the peace, when notified by the person who presided at the election, and the justices attending on the presiding officer were authorized to swear in special constables, not exceeding twenty-five, when they thought necessary. The qualification of a councillor was that he reside in the township and be possessed to his own use in fee of lands and tenements within the district, or one of the districts next adjoining, of the real value of three hundred pounds currency over and above all charges and encumbrances. Persons in holy orders, ministers or teachers of religion, judges, officers of the army or navy on full pay, persons holding offices under the district authorities, those having contracts with them, and those attainted for treason or felony were declared ineligible. Others were exempted from serving. Persons who, being duly qualified and not exempt, refused to serve, were to be fined a sum not exceeding ten pounds currency for each offence. The councillors were to hold their seats for three years, one-third of the nnmber, or as nearly one-third as may be going out each year, and no one holding for more than three years. The usual provisions were made for determining by lot after the first elections who should go out first, and for holding elections to fill vacancies in any way created. The council thus

* Local Government in Canada—Bourinot.

elected was to hold four quarterly meetings each year, commencing on the first Tuesday of the months of February, May, August and November respectively. Extraordinary meetings might be held under the authority of the Governor of the Province signified in writing to the warden of the district. No such extraordinary meeting should continue beyond the period of six days, and no matter should be deliberated or determined on at such meeting except that or those for which it had been specially convened. The manner in which the councils should do business was prescribed. The appointment of committees was expressly authorized, but it was provided that it should not be lawful for such committees to sit or meet on any days except those appointed for the meeting of the council. Each council was to submit the names of three fit and proper persons to the Governor, and the Governor might select one of the three to be the district clerk. The clerk was to be appointed by an instrument under the great seal, and to hold office during pleasure. If the council failed to submit three names, the Governor might of his own motion appoint a fit and proper person. The office of treasurer was to become vacant in every district on the first day of the next January, and the Governor was authorized "to appoint in each of the said districts one fit and proper person to be and be called the district treasurer, and to hold his office during pleasure." It was provided that the treasurer so appointed should be "under the control of and accountable to the district council and the auditors hereinafter mentioned, touching all matters and things within the scope of the powers and jurisdiction of the district council, and should not with regard to such matters and things be under the control of and accountable to the justices of the peace for the district." The duties of the treasurer were briefly prescribed, and he was required to submit his accounts quarterly to the district auditors for examination and audit. Until his accounts had been duly audited, approved, and allowed, the treasurer was not to receive any salary, per centage, or remuneration whatever. Of the two district auditors one was to be appointed by the warden, the other to be elected by the council. These two were to examine, settle, allow, or report upon not only the accounts of the district, but also the accounts of the township officers and all other township accounts. The warden was authorized to appoint, "with the approbation of the Governor," an officer to be called the district surveyor, whose duty it should be to superintend the execution of all works undertaken in pursuance of any by-law of the council, to take care of all fixed property belonging to the district, to examine and report upon all estimates of proposed works, to enforce the observance of all contracts for the execution of works undertaken for or on behalf of the district, and to report annually, or oftener, if need be, to the warden on the state of the works in progress and of the fixed property belonging to the district. Such report the warden was required to lay before the council at its quarterly meeting next after the report had been received, and with it an estimate of the probable expense of carrying on the works recommended or in progress, and of managing the fixed property during the then current or next ensuing year. No person was to be appointed district surveyor until examined and declared qualified by the board of works of the Province, or some other competent person or persons named for that purpose by the Governor.

The district councils were authorized to make by-laws:

For the making, maintaining or improving of any new or existing road, street, or other convenient communication and means of transit within the limits of the district, or for the stopping up, altering, or diverting of any road, street, or communication within the limits aforesaid;

For the erection, preservation, and repair of new or existing bridges and public buildings;

For the purchase of such real property situate within the limit of each such district respectively as might be required for the use of the inhabitants thereof;

For the sale of such part or parts of such property belonging to such districts respectively as might have ceased to be useful to the said inhabitants;

For the superintendence and management of all property belonging to the said districts respectively;

For providing means for defraying such expenses of, or connected with, the administration of justice within the said districts respectively, as are or may be by law directed to be defrayed by the district or out of the district funds;

For providing for "the establishment of, and a reasonable allowance for the support of schools;"

For "raising, assessing, levying, and appropriating such moneys as may be required for the purpose of carrying into effect all or any of the objects for which the said district councils respectively are hereby empowered to make by-laws; which moneys shall be raised either by means of tolls to be paid in respect of any public work or works within the limits of the said districts respectively, or by means of rates or assessments to be assessed and levied on real or personal property, or both, within the limits of such districts, or in respect of such property or the owners or occupiers thereof;"

For the collecting of and accounting for all tolls, rates and assessments imposed or raised under the authority of any such council, and of the revenues belonging to such districts respectively;

For imposing and determining reasonable penalties to be recovered from such persons as, having been elected to offices as hereinfore provided, shall refuse to serve in the same, or refuse or neglect to take and subscribe the oaths of office as hereinbefore prescribed for such offices respectively;

For determining the amount and the manner of payment of all salaries or other remuneration of district officers to be appointed under the authority of the Act;

For determining the "amount of salaries, fees, or emoluments which shall be received by the several township officers within the limits of such districts respectively to be appointed or elected in pursuance of any Act or other law now in force, or which may hereafter be in force in that part of the Province to which this Act applies;"

For establishing a rate of commutation to be paid in money by each person bound to perform statute labour on any road within the district, in lieu of such labour, and for directing how such commutation money shall be collected, levied, and appplied; and

For providing for any other "purpose, matter, or thing which shall be specially subjected to the direction and control of the said district councils respectively by any Act of the Legislature of this Province; but no such by-law shall impose any punishment of imprisonment or any penalty exceeding five pounds."

The power of assessment was limited. No tax was to be imposed upon property belonging to the Crown. Only such property was to be assessed as had previously been liable by law to be assessed, and all property that might be assessed must be valued at such rates as the existing laws prescribed. It was further provided that the assessment should not in any case exceed two pence in the pound on the assessed value, and that the total amount of rates or taxes levied for district purposes in any one year on the land within any district should not exceed one penny halfpenny currency per acre. District councils were expressly forbidden to issue or authorize the issue of any bill or note, or in any way to act as bankers, or to authorize any person or party to act as such.

The powers respecting highways and bridges, or work connected therewith, as to the appointment of surveyors of roads and other road officers, as to the making of any rates or assessments for any purpose connected with any of the subjects concerning which power was now given to the district councils, or as to the making of any rules or regulations touching such subjects now as were previously vested in the justices in session, were by the 51st section transferred to the district councils, and the councils were authorized to carry on to completion all works that had been begun by the justices. All rules, regulations, and orders made by the justices remained in force until by-laws making different regulations, were passed by the councils. The councils were to assume all liabilities incurred by the justices on account of the works transferred to the councils, and were empowered to collect all arrears of taxes and other debts due on account of the revenues transferred to them.

The small revenues of the councils must, it is obvious, have rendered the useful exercise of their limited powers very difficult. But they were not allowed absolute control even of their small revenues. The 46th section of the Act provided that it should not be lawful for any council to pass a by-law for performing any public work (except such works as had been commenced or ordered by the justices in sessions previous to the passing of this Act.) without having first received an estimate of such work prepared, or examined and reported upon, by the district surveyor, who was virtually independent of them. It further provided that, "if the cost of such work will, in the opinion of the said surveyor, exceed the sum of four hundred pounds currency, such estimate shall also be examined and reported upon by the board of works for this Province, or by some other competent body or person for that purpose to be appointed by the Governor of this Province." Other means were provided to restrict the freedom of action of the councils. They were required to send a copy of every by-law through the warden to the secretary of the Province immediately after it was passed. No by-law was to be of any force until the expiration of thirty days after an authentic copy of it had been received by the secretary, and within the thirty days the Governor might by order in council declare the disallowance of any such by-law. Lest, notwithstanding these limitations, restrictious and checks, any council should persist in courses unsatisfactory to the Government, the 61st section provided that the Governor in Council might by proclamation "when and so often as circumstances shall in his and their opinion warrant such a measure, dissolve all or any of the aforesaid councils." In case of a dissolution the warden was required to issue his warrant for a new election within ten days. It was provided that in such case "the period at, from, and after which councillors shall vacate their seats in certain proportions as hereinbefore provided, shall commence upon and be accounted from the first Monday in January next following such elections." And the retirement of councillors in rotation was to be regulated by the provisions made to regulate such retirement of councillors to be elected at the first election held under and by virtue of this Act.

Under such a system the councils could not do much harm without the connivance or even the direct encouragement of the Provincial Government, but then they could do very little good.

The 62nd section provided that nothing in the Act should affect the exclusive rights, powers, or privileges of the corporation or municipal authorities of any incorporated city or town, or of any town or village within which any board of police or other municipal or local authorities might be established, but that "all powers and authorities vested at the time of the passing of this Act in the justices of the peace for any district, and being of the nature of those hereby transferred from such justices to the district council, may be exercised by such district council within any such city, town, or village, as they might have been exercised by such justices if such Act had not been passed; and all property of what kind soever now belonging to the district, and lying within any such city, town or village, shall be under the control of such district council. . . . And all district rates or taxes, which are now lawfully imposed or laid by the justices of the peace for the district on any person or any property within such city, town, or village, or any money payable to the district in lieu of rates shall continue to be payable to the treasurer, and shall form part of the district funds until it be otherwise ordered by by-law of the district council. And all such taxes as might be now lawfully laid or imposed by such justices may be imposed or laid by the district council as they might have been by the said justices if this Act had not passed." Other provisions of this Act were that the warden of each district should transmit to the Governor a statement of the receipts and expenditures of the preceding year; that the accounts so transmitted should be laid before both Houses of Parliament at the next following session; and that no councillor should in any case receive or be entitled to any wages, allowance, profit or emolument whatever for his services as such councilor or by reason of his being such councillor. As the districts were still very large, and attendance at a meeting of the council in most cases involved much toil, expense, and loss of time, the attendance, it may well be supposed, was not very regular. Perhaps some hoped that the irregularity of attendance, which the 50th section was so well calculated to cause, would bring discredit on the municipal institutions which

they were reluctant to establish even in a form so maimed and feeble. It is said that the Upper Canadians in Parliament wished that the wardens should be elected, but the objections of those who contended that the popular privileges should be no greater in one Province than in the other prevailed.

The French members of the united Parliament appear to have disapproved of the establishment of municipal institutions in their Province, and opposed any extension of those rights of local self-government conceded or recognized by the ordinance of the special council, because they feared that this would lead to direct taxation. But matters would not remain as they were in the Lower Province, and in 1845 an Act was passed which made every parish and township a municipality, whose affairs were to be managed by an elective council presided over by an elective mayor or president. Further changes were subsequently made, and the county system was introduced. The system which has been in operation in that Province for some years, although framed to suit the peculiar circumstanees of the people, and made conformable to their ideas, does not differ materially in many important respects from that which, on the whole, gives so much satisfaction in Ontario.

The system which Mr. Harrison sought to establish necessarily proved a failure. Hamilton Merritt, in a letter dated Nov. 11th, 1843,* said: "Our municipal institutions do not yet work well, in consequence of attempting to create two opposing powers in the same district, the one the magistrates, appointed by the executive government, and (the other) the councillors, elected by the people." The real cause of the failure was that, as we have shown, little more than the shadow of authority was entrusted to the representatives of the people. Responsible government, indeed, existed but in name when the Harrison Act passed, and it was still the policy of those who governed to entrust no more than a semblance of power to the people. Mr. Merritt says, in the same letter: "Although we owe much to Lord Sydenham, he never intended to concede responsible government. During the first session of 1841, if you recollect, the House passed a series of resolutions declaring that hereafter the practical operation of our Provincial government should be assimilated as nearly as possible to the constitution of the mother country, and the executive should command the confidence of the House of Assembly. Sir Charles Bagot came out, determined not to adhere to that principle, but in the first session of 1842 was compelled to adopt it, and call Messrs. Lafontaine, Baldwin and Morin to his council, or dissolve the House of Assembly. Sir Charles Metcalfe came out under the same impression, but has no alternative." Mr. Harrison, the author of the defective Municipal Act, resigned, but Mr. Daly was still in the Cabinet.

Several Acts were passed to amend the various Municipal Acts which remained in force. In 8th Victoria, an Act was passed for better defining the limits of the counties and districts in Upper Canada; another to repeal the Act regulating wire fences and water courses, and make other provisions in lieu thereof; another to provide for the assessment and collection of the district taxes in the town of Kingston by an assessor and collector to be appointed by the district council; another to incorporate the town of Niagara and establish a police therein; and another to incorporate the town of St. Catharines. In the year following, there were passed an Act to amend the laws relating to district councils in Upper Canada; an Act relating to the limits of counties and districts; an Act to amend the mode of assessment in the towns of Niagara and Queenston; Acts to amend the charters of the city of Toronto and of the towns of Cobourg, Cornwall, and Hamilton; and an Act to incorporate Kingston as a city. In the year following, Acts to divide the Western District, to establish lock-up houses in unincorporated towns and villages, to confer limited corporate powers on the towns and villages not specially incorporated, to define the limits of Bytown and establish a town council therein, to incorporate the town of Dundas, to amend the Act incorporating Kingston as a city, to provide for the assessment of real and personal property in the town of Prescott, to

* Biography, p. 263.

repeal the Act of incorporation of the town of London and to establish a town council therein in lieu of a board of police, to incorporate the town of Brantford, and to amend the Act incorporating the town of Dundas, were passed. The mere titles of these bills show how defective the Municipal Act of 1841 was.

The Municipal Act of 1849.

In 1849, Responsible Government having been firmly established, a municipal system, essentially the same as that we enjoy to-day, was established. By one Act fifty of the Acts relating to municipal affairs then in operation were repealed wholly, and thirteen others were partially repealed. Another Act, the Municipal Magna Charta of this Province, declared that it would be "of great public benefit and advantage that provision should be made by one general law for the erection of municipal corporations and the establishment of regulations of police in and for the several counties, cities, towns, townships and villages in Upper Canada." The changes wrought by the measure whose purpose was thus briefly outlined were quite revolutionary in their character. The cumbrous district municipalities were extinguished, and ample powers of self-government were given to each of the corporations created under this Act, the approval or concurrent action of the Governor in Council being necessary only in cases in which the protection of the rights of individuals or the maintenance of the credit of the municipalities appeared to render the exercise of their authority desirable.

By this Act the inhabitants of every township having one hundred or more resident freeholders or householders on the tax collector's roll were made a body corporate, with what then must have seemed to be ample powers to manage all the local affairs of the township. These powers were to be exercised by a township council of five members "elected by a general township vote or by wards," if the township were divided into wards. The five councillors were to elect one of themselves reeve, and in each of such townships as had five hundred resident freeholders and householders on the collector's list the council were to elect one deputy-reeve also. The district councils were authorized to provide by by-laws passed before the next second of November for attaching such townships as had less than one hundred resident freeholders and householders to some other adjacent township lying within the same county, for dividing townships into wards, where they may deem such division expedient, and appointing the place in each township or ward where the first election should be held, and the person by whom it should be held. Provision was also made as to the qualification of electors and of candidates, as to the manner in which the elections should be held and the time when the elected should assume office. After the first election the township municipalities were to appoint the returning officers and make regulations concerning the elections. These municipalities were declared capable of sueing and being sued, of pleading and being impleaded, of purchasing, acquiring and holding lands and tenements and other real and personal property for the use of the inhabitants, and of making and entering into such contracts as may be necessary for the exercise of their corporate functions, and they were empowered to make by-laws—

For the purchase and acquirement of such real and personal property as may be required for the use of the inhabitants and for common school purposes, for erecting, repairing and maintaining a town hall, common school houses, and one or more public pounds.

For the appointment of pound-keepers, fence-viewers, overseers of highways, road surveyors, and so many other officers as may be necessary for carrying into effect the provisions of this and of all other Acts relating to such municipalities; for regulating and prescribing the duties of the officers, imposing penalties for their making default, and for settling their remuneration and regulating the securities they should give for the faithful discharge of their duties.

For the erection, construction or repair of such drains and water courses as the interests of the inhabitants of such township, shall in the opinion of the Council require to be so constructed or repaired at the public expense of the township.

For the opening, constructing, gravelling, macadamizing, planking and repairing of any new or existing road, street, sidewalk, crossing, alley, lane, bridge, or other communication within such township ; for stopping up, pulling down, widening, altering, changing or diverting such communications, provided only that no such communication shall be laid out so as to run through or encroach upon any dwelling house or outhouse, orchard, garden, yard, or pleasure grounds without the consent in writing of the owner. For cutting down the timber for a space not exceeding twenty feet on each side of every highway passing through a wood. For the protection of timber, stone, sand, or gravel being upon any allowance or appropriation for any public road within the township, or for the sale of such timber ; and for regulating the driving or riding on or over any bridge within the township.

For regulating inns, taverns, ale houses and other places for the reception and entertainment of the public ; limiting the number of them ; and where no other provision by law existed for the licensing of such houses, at such rates as to the council may seem expedient, the proceeds of such licenses, if not otherwise appropriated by law, to form part of the public funds of the township.

For making regulations as to pits, precipices and deep waters.

For granting money to the municipal council of the county in aid of making, improving, or repairing any communication lying between such township and any other, or of any work within the township assumed by the county council as a county work, or to be assumed on condition of such grant.

For giving to joint stock companies permission to construct roads or bridges, upon which, when completed to the satisfaction of the council, the company may levy tolls. For taking stock in such company or lending it money for the advancement of such enterprise.

For restraining or regulating the running at large of animals. For imposing a tax on the owners or harbourers of dogs and destroying such as may be found running at large contrary to law. For destroying or suppressing the growth of weeds.

For preventing, restraining or regulating circus, riding and other shows and exhibitions ; for requiring every such show to pay a sum not exceeding five pounds, and to impose penalties upon the proprietors who exhibited without having made such payment.

For appraising the damages to be paid by the owners of animals trespassing. For causing such animals as were impounded to be sold if not claimed within a certain time. For settling the height and description of lawful fences.

For ascertaining and establishing by public authority the boundaries of the township. For empowering landholders to compound for the statute labour by them performable and to direct how the commutation money should be paid and applied. For enforcing the performance of statute labour. For imposing and collecting, by distress and sale of the chattels of offenders, reasonable penalties not exceeding in any case five pounds currency, or imposing reasonable punishment not exceeding twenty days for the breach of any of the by-laws of such municipality.

For borrowing under the restriction and upon the security provided by the Act all such sums as may be necessary for executing any township public work within their jurisdiction and the scope of their authority.

" For raising, levying, collecting and appropriating such moneys as may be required for all or any of the purposes aforesaid, either by way of tolls to be paid on any township bridge or road or other township work to defray the expense of making, repairing or maintaining the same, or by means of a rate or rates to be assessed equally on the whole rateable property of such township liable to assessment according to any law which shall be in force in Upper Canada concerning rates and assessments."

For making such other regulations as to township affairs, not contrary to any law of the province or by-law of the county municipality, as the good of the inhabitants may seem to them to require.

The only restriction imposed upon the borrowing powers of any municipality by this Act was that imposed by sections 177-8. By section 177 it was made the duty of the municipality to cause each year a sum to be assessed sufficient to pay the interest on all funded debts, and all such debts as became payable during the year, and provided that "no by-law hereafter to be passed for the creation of any such debt, or for the negotiation of any loan, should be valid or effectual to bind any such municipal corporation unless a special rate per annum over and above, and in addition to all other rates whatsoever, shall be settled in such by-law to be levied in each year for the payment of the debt to be created, . . . nor unless such special rate shall be sufficient , . . to satisfy and discharge such debt with the interest thereof within twenty years from the passing of such by-law, and it should not be competent to any municipal corporation to repeal such by-law or to discontinue such rate until the debt to be incurred and the interest thereon should be fully paid and discharged; nor to apply the proceeds thereof to any other purpose than the payment and satisfaction of the same." Section 178 declared that if a by-law were passed to repeal a by-law authorizing the raising of a loan it should be absolutely null and void, and that if the officers of the corporation should "under pretence of such pretended by-law" neglect or refuse to carry into effect a by-law under which a debt had been incurred they should be guilty of a misdemeanor and be punished by fine or imprisonment or both.

The incorporation of cities, towns and villages, and the election of trustees in police villages were also provided for. The cities were to be wholly self-governed. The municipalities of the towns and villages were to have within their limits powers similar to those conferred on the township municipalities. Every town was to be divided into at least three wards, as equally as may be in respect to population and wealth. The number of inhabitants in a ward was in no case to be less than five hundred, and provision was made for the creation of new wards as the population increased in what were called the liberties. Three councillors were to be elected for each ward, and the councillors elected one of themselves as head of the municipality who was called "mayor." The council appointed all the town officials. The town council were also to elect a reeve, and when the resident freeholders and householders exceeded five hundred a deputy-reeve also. A police office was to be established in every town. A police magistrate may be appointed by the crown, but where no such appointment was made the mayor was to preside or any justice whom the mayor may request to sit in his stead. The council were to appoint a chief constable for the town and one or more constables for each ward. Any place in which a thousand persons or more resided near together, may, on application of not less than one hundred resident freeholders or householders, be made a village by order in council and proclamation under the great seal. The qualified voters were then to elect five councillors and these to elect one of themselves town reeve. The powers given to the town and village councils must have seemed ample when the Act passed, and although many amendments have since been thought necessary or desirable, no essential change has since been made except, perhaps, that which enables some towns to separate themselves in all matters of municipal administration from the counties in which they are situate.

MUNICIPAL SYSTEMS OF THE UNITED STATES.

The information respecting the origin, growth, and present condition of municipal institutions in Europe and on this continent, which we were able to furnish in our first report, seems to lead inevitably to the conclusion that although we may find much in the reformed county, city and borough government of Great Britain and Ireland, and much even in the systems of continental Europe worthy of serious consideration and, perhaps, of adoption, we must look rather to the municipal systems of the United States for useful practical lessons, and especially of those states whose circumstances and conditions most nearly resemble our own.

Prof. Bryce, in his great work "The American Commonwealth," recently published, when treating of the municipal systems of the great Republic, describes the types of rural local government as three in number. The system in the New England States, and that which prevails in the southern states, are most widely different. The middle and northern states he groups together, although there is really a very great difference in their municipal systems. For the difference between the several systems he accounts very much as we did in our first report, and describing the difference in general terms, he says* that in the middle and north-western states the county is relatively less important than in the southern states, the township less important than in New England. The township organization and the township meeting, as known in New England, he thinks were derived from England, being little else than the parish meeting modified by circumstances so as to become the basis of complete local self-government. The annual town meetings are held in the spring, and this, he thinks, is a reminiscence of the Easter Vestry of England. The name of moderator, given to the presiding officer, recalls for him the ecclesiastical meetings of the Commonwealth. The select men, he says, are the churchwardens or select vestrymen called into fuller activity than they exerted in England even in the seventeenth century. In New England, he says, the county authorities have no other authority over the towns than that of apportioning the county tax amongst them. In this he is somewhat mistaken. In Massachusetts at the present day, as was shown in our first report, the county commissioners have considerable powers, and may even supercede the town authorities under certain circumstances. The New England system, Mr. Bryce thinks, resembles that of Old England as the latter stood during the centuries that elapsed between the practical disappearance of the old county court or shire moot, and the creation by comparatively recent statutes of such intermediate bodies and authorities as the poor law unions, highway districts and boards, and local sanitary authorities. He is certainly right in saying that any American system, complex as it may seem to a mere casual observer, is much more simple than that which even now exists in England.

It will probably be found most convenient to describe the municipal systems of two or three of each of the groups of states in which the systems are similar.

The Southern System.

In the southern states the county is the municipal unit. The government, by quarter sessions established in Virginia, extended to the other southern states, and probably because it is best adapted to their conditions and circumstances, it has survived in a modified form to this day. In Kentucky, for example, every county is divided into districts, each of which elects two justices of the peace. These justices meet once a year at the shire town as a court of claims, the county judge, who is also elected, presiding. They may hold special sessions also. At their sessions they provide for the erection, repairs, maintenance, and management of the court house, gaol and other county buildings, and for the construction or repairs of all roads and bridges which they regard as of importance to the county. There seems to be no other authority competent to deal with

*Vol. 1, p. 565.

such matters, and many of the roads are private property and maintained by tolls. The court appoints the county officers and fixes their salaries; it levies taxes to meet all county expenditures, ; it examines and allows all claims against the county, and audits all accounts by means of persons appointed for the purpose. It is also authorized to assist in the construction and extension of railroads by taking stock or otherwise, and to make such regulations for the management and government of local affairs as are necessary.

In all those states cities are incorporated by special charters. The charter of the city of Louisville provides that the city shall every ten years be divided into twelve wards, the population of which shall be as nearly as possible equal; the wards shall be reconstructed if the census show that this is necessary in order to maintain the equality of population. Each ward elects an alderman and two councilmen, who serve two years, one half going out each year. The aldermen constitute one board of council, the councillors another. Each elects its own president and clerk. The engineer who has charge of all the work ordered by the council, the assessor, receiver of taxes, treasurer, and auditor are appointed by what is called the general council, that is, the members of both boards in joint session. The general council elect six citizens for three years, who, with the mayor, constitute the board of commissioners of public charities and corrections, and manage the marine hospital in trust for the state, the almshouse, pest house, city workhouse, house of refuge for females, and any other charitable institutions or places of reform or of punishment, appointing superintendents, matrons, guards, and other officers. The council cause wells and cisterns to be dug and walled, fire plugs and attachments to the street water pipes on the public ways to be placed, and apportion the cost against the owners of lots fronting on such ways. The council may condemn (expropriate) any property required for civic purposes, paying a fair price to the owners. Gas is supplied to the city by a company with a capital that may be increased to $5,000,000. The council are authorized to purchase the works when the charter expires, and to raise money for the purpose by the issue of debentures. Water is supplied by a company of whose stock the city has taken 5,500 shares of the par value of $100 each. In this stock the sinking funds of the city are invested. The council are empowered to authorize the construction and operation of a street railway on such terms as seem proper. The cemeteries are under control of the council. They may establish a board of health, make regulations for the inspection and sealing of weights and measures, and appoint an inspector.

All these matters the council regulate by ordinance. They are also empowered to regulate wharves and landings and the charges for their use, and to improve, repair, and extend them; to provide for widening, deepening, and extending the harbours in front of the city, and for making basins and other improvements; to establish and regulate ferries, markets and market-houses; prevent forestalling, and the sale of unwholesome or impure articles; regulate the public ways, grounds and buildings; license and regulate public vehicles and transportation companies; license and regulate various kinds of business, and generally make such regulations for the health, order, and good government of the city as are usual. An ordinance must treat only of one subject, and when any change is desired an amendment cannot be made, but the ordinance must be repealed and another passed in its stead. An ordinance cannot pass until it has been read at two several meetings. Propositions for raising money must originate in the board of councilmen, but relevant amendments may be made by the board of aldermen. No individual company or corporation can be exempted from duties or burdens borne by others, nor can any exclusive privilege or indemnity be granted, except such as the law of the state expressly permits. The mayor may, before "the day of the next regular meeting" of the council, disapprove of any ordinance, and return it to the council with his objections in writing. It must then be reconsidered; if passed over his "veto" by a vote of two-thirds of each board it becomes obligatory.

The duties of the mayor are of the usual character, but he is head of the police, and it is his duty "to watch the indications of any threatened or meditated breach of law or occurrence of calamity, and to exert these powers in time, if practicable, to avert them." The mayor lets all contracts; he is elected for three years, and cannot be re-elected until three years after the expiration of his term.

The auditor is, perhaps, the most important of the city officers. The charter provides that no money shall be drawn from the city treasury except upon the warrant of the auditor, drawn in pursuance of appropriation made by ordinance. The ordinances prescribe how this power shall be exercised.

The auditor is declared to be the general accountant of the city. He keeps an account of all money paid into the treasury and of all warrants drawn upon it, and he reports to the council at each session the warrants drawn since the previous session; he makes other returns periodically; he examines, audits and adjusts all claims against the city, and presents them to the council certifying the facts and recommending the rejection or allowance of each claim, giving his reasons therefor. He has not, however, the power which the comptroller has in some cities of refusing to pay claims which he believes to be improper even after they have been "allowed" by the council.

The cost of the original construction of any street, road, lane, alley or avenue is borne by the owners of lots in each fourth of a square, each sub-division of territory bounded on all sides by principal streets being deemed a square; the corner lots pay more than others. The cost of making or reconstructing sidewalks, including curbing, is apportioned to the foot front. The council may allow the proprietors themselves to make improvements under the supervision of the city engineer.

The cost of repairing and cleaning streets, not to exceed 30 cents on each $100 worth of property, is raised by general assessment. The terms and conditions on which contracts are to be made are fully and minutely set forth in the ordinances, as are also the regulations for the use of the streets. For the purpose of sewerage and drainage the city is divided into districts; the council provides a system of sewers and drains for each and the cost is assessed on all the property. A private party desiring to have a drain constructed with use of the city sewers, applies to the engineer, who lays the drain when the applicant has deposited with the city treasurer the estimated amount of its cost.

Parks and pleasure grounds may be provided for each district, but the ordinances establishing them must be submitted for approval to the qualified voters at a general election. The mayor, the president of each board of the general council and the chairman of the police committee of each board constitute a board of police commissioners without pay.

To raise the necessary revenue the city imposes an *ad valorem* tax on lands and improvements and on certain kinds of personal property, a license tax on certain trades and occupations and the use of certain articles, and a head tax of two dollars a head on all resident males more than twenty-one years of age. The *ad valorem* taxes must not exceed for city purposes 85 cents on $100; other taxes may be imposed for special purposes; for the support of schools, 30 cents; for the interest on various railway bonds, 30½ cents; for the sinking fund, 40 cents, and for various other purposes not exceeding in all, 75 cents. These taxes are levied on all real estate and all personal property including household furniture, plate, pictures, statuary, watches, jewellery, musical instruments, carriages, horses and libraries, the plant of gas, electric light, telegraph and telephone companies, and the tracks of street railroads. For some purposes all securities and accounts for moneys loaned, all bonds, mortgages, lien notes and notes discounted or bought from others, and time deposits with a bank are subject to taxation. The exemptions are regulated by statute, and they appear to be comparatively few.

Stocks in trade are not taxed, but all merchants and dealers doing business in the city are required to take out license. There are thirty-five classes of business license exclusive of tavern and saloon licenses. A merchant who takes a first class business license for which he pays $2,500 a year, is authorized to sell goods to any amount. The holder of a second class license pays $2,300 a year, and is authorized to make sales not exceeding $2,300,000 a year; a third class license which costs $2,100, authorizes sales to the extent of $2,000,000 a year and so on, the holder of a thirty-fifth class license paying $5 and being authorized to make sales not exceeding $1,000 a year. Any dealer selling more than his license authorizes is required to take out another license. An inspector of licenses is authorized to require all applicants for license to make oath as to the amount of their sales for the preceding year. This somewhat resembles the Montreal system,

which substitutes a business tax for the tax on personal property. There is no incom tax. The assessor values all property subject to taxation. All persons liable to taxation are required to furnish a list of their personal property and investments under oath. In other Southern cities all persons doing business are required to pay heavy license fees, the amount of which in each case is determined by the character of the business and the amount of capital invested. This system, it is alleged, discourages enterprise.

In Louisville the council still holds in its own hands nearly all powers, legislative and executive the only check on it being the mayor's power to veto. In other southern cities this, which may be called the older system, still prevails, as for example, in

Savannah,

The City Council of Savannah, Ga., consists of a mayor and twelve aldermen, who are chosen by ballot annually by the electors of the city at large; the mayor presides at its meetings. Candidates must have paid their taxes or have sufficient real estate to satisfy all such taxes. Although residence and citizenship are the only qualification of electors, it is required that they be registered. The council are authorized to lay out, open, and establish new streets, lanes, ways, or squares, to extend or straighten any street or lane, to remove all nuisances and all encroachments, to construct a proper system of drainage, to erect and manage public markets, to establish and manage a police force, to abate nuisances, to license and regulate all those classes of business usually regarded as requiring especial regulation and all places of amusement, to establish quarantine and make health regulations, to construct, operate, and work carriage railways, or to farm the privilege to individuals or companies, to make such by-laws as are usually found necessary, to make such assessments and lay out such taxes on all the real or personal property as may seem to them expedient for the safety, benefit, convenience or advantage of the city, to borrow money and contract loans for the public good, to subscribe to works of internal improvement, which in their judgment may be to the interest of the city, and to issue bonds and pledge the property, faith and credit of the city for the payment of such subscriptions, provided, such subscription or outlay be recommended by a public meeeting of the citizens called for the purpose. The gaol of Chatham county is under the control and management of the mayor and aldermen as commissioners of the same.

The mayor and aldermen have power to order such pavements and sidewalks and repairs of the same as they deem proper, and upon the failure of any person to comply with such order "the mayor and aldermen may have the same done and levy and collect the expense thereof by execution against the lands and goods and chattels of the owners of the lot." They have power to establish workhouses and treadmills, and to cause labour and confinement therein, and also to cause labour on the public streets by persons, whether white or coloured convicted of offences against the ordinances of the city or the laws of the state in relation to said city. The mayor or his substitute may issue a warrant for the arrest of any person charged with an offence and deal with the accused as a police magistrate may. Another article establishes a police court in which the mayor or acting mayor presides.

The Savannah fire company is incorporated and empowered to acquire and hold property and elect its own officers, but it is declared not to be independent of the city council.

The New England System—Massachusetts.

In the New England States the powers and duties of the county government are in most cases of little importance. The greater part of the municipal work is done by the people of the towns in town meeting assembled. The legislative power of the town meeting is extensive and the people prefer themselves to do much of what is elsewhere considered properly the work of such officers as constitute the executive, leaving as little discretionary power as possible to the selectmen. Where charters have been granted to cities they in most cases merely give to bodies called councils, powers little greater than

the selectmen of the towns wielded and some of the legislative powers of the town meetings. In some, as in New Haven, the town meetings are still held and town officers elected, and the municipal powers are distributed between town meeting and council.

Massachusetts, which was the cradle of the American township system, continued to be so attached to it, that the great city of Boston did not receive a charter until 1822. Up to that time it was governed by the town meeting. The first charter did not make much change, but as the city grew, change became unavoidable, and to-day Boston has a charter of the modern American character, which places nearly all executive authority in the hands of the mayor. The counties of this state are now governed by three commissioners clothed with very considerable powers, who are even authorized to take charge of certain township affairs when the people in town meeting refuse or neglect to do what the commissioners deem necessary. An outline of the Massachusetts system will be found in our first report. As the system of taxation in Massachusetts has been regarded as a model in so many other states, and as this system is nowhere more effectually carried out, it may be well to describe it briefly.

Every male inhabitant above the age of twenty years, is liable to a poll tax. All property, real and personal, not exempt by law, is subject to taxation. "Real estate" includes "all lands and all buildings and other things erected on or affixed to the same." "Personal estate" includes "goods, chattels, money and effects wherever they are. Debts due to the person to be taxed more than he is indebted or pays interest for, public stocks and securities, stocks in turnpikes, bridges and moneyed corporations, within or without the state, the income from an annuity:" the net income from vessels engaged in the foreign trade, and so much of the income from a profession, trade, or employment as exceeds the sum of two thousand dollars a year, and which has accrued during the year ending on the first day of May, of the year in which the tax is assessed. Where money is lent on mortgage on real estate the mortgagee is taxed on the amount of the mortgage, and the mortgagor on the amount by which the value of the real estate exceeds the amount of the mortgage.

The property of the United States, of the state, of municipal corporations of common schools; the personal property of literary, charitable, benevolent and scientific institutions, and the real estate occupied by them or by their officers for the purposes for which they were incorporated; houses of religious worship and the pews therein (but any portions of such houses appropriated for purposes other than religious purposes shall be taxed), cemeteries, tombs and vaults, the property real and personal of agricultural societies, the property of a widow or unmarried woman to the extent of $500; of any person above the age of seventy-five, and of a minor, whose father is deceased, provided that the whole estate, real and personal, of such person does not exceed $1,000 in value; wearing apparel, farming utensils, household furniture, not exceeding $1,000 in value; the tools of a workman, not exceeding $300 in value; mules, horses and neat cattle, less than one year old, and swine and sheep, less than six months old, are exempt from taxation.

Banks, insurance companies, and other corporations, are required to file statements with the treasurer of the state, who is also tax commissioner, and to furnish the assessors with statements showing the amount and value of the stock held by each stockholder, the assets and net income of the companies and other prescribed information.

The assessors each year assess taxes to an amount not less than the aggregate of all sums appropriated, granted or lawfully expended by their respective cities or towns, since the last preceding annual assessment, and not provided for therein; and of all sums which the law requires to be raised by taxation, and of such sums as are necessary to satisfy final judgments recovered against such cities and towns. The assessors may deduct from the amounts to be assessed the amount of all the estimated receipts of their cities or towns which are lawfully applicable to the payment of the expenditures of the year. The amount of interest on debts incurred in promoting the construction of railroads is also to be included.

The assessors, by public notice, call on all the inhabitants of the town (or city), to bring within a time specified, "true lists of all their polls and personal estates not exempted from taxation," and may require them to include their real estate. The person

bringing in a list must, in every case, make oath that it is true. The assessors shall receive as true, except as to valuation, the list thus brought in, unless the person bringing it refuse, when required by the assessors, to answer on oath all necessary enquiries as to the nature and amount of his property. The assessors, ascertain as nearly as they can, all particulars as to the property of those who do not bring them a list and make an estimate of its value, to the best of their knowledge and belief, and this estimate is final in such cases, unless a reasonable excuse for the omission can be given. The assessors make a fair cash value of all the real and personal estate. They may include the state, county and town taxes in the one assessment. Statements of the amounts to be assessed for state and for county purposes, are sent to the assessors by the proper officers. The state treasurer sends them a statement of all the chartered companies doing business in the several districts.

The duties of the assessors are minutely prescribed. When, all appeals and objections having been heard, and such changes as they deem just having been made, their tax list is complete, they hand it to the collector with their warrant. This specifies the duties of the collector, and the times when, and the person to whom, he shall pay over what he has collected. The assessors also make returns to the tax commissioner, who, finally determines what each bank, doing business in any city or town, must pay, not only to the state, but also to the city or town. The state tax on savings banks, is one-half of one per cent. on the average amount of the deposits. Co-operative saving funds and like associations, pay to the state one-quarter of one per cent. on the amount of the monthly dues paid by their shareholders. Insurance companies pay to the state, one-quarter of one per cent. upon a valuation equal to the aggregate net value of all the policies in force, on the next preceding 31st of December. Railroads and other corporate bodies, not previously mentioned, enjoying any franchise, whether chartered by the commonwealth or organized under general laws, pay upon the true market value of all their property, including their franchises as determined by the tax commissioner—a tax equal in rate to that which has been generally imposed for state purposes. In like manner, the property of companies, co-partnerships and associations, mutual fire insurance companies, trust and loan companies, are taxed. The collector pays over the sums he collects for state, county or town, (or city) purposes to the proper treasurer. A city or town may appoint its treasurer collector. The collector is required to exhibit his accounts once every two months to the mayor and aldermen in cities, and to the select men in towns. As we showed in our first report, the audit of all municipal accounts, seems to be strict and thorough—the state which is directly interested, exercising careful supervision in addition to that which the municipal authorities themselves are required to exercise.

VERMONT.

In Vermont, a few years ago, the constitution provided, that the assistant judges sheriffs, state attorneys, judges of probate, and justices of the peace, be elected by the freemen of their respective counties or districts. The amount of work done by any county authorities was very small; court-houses, gaols and other county buildings were held in the name of the county. They were under the care and superintendence of the judges of the County Court, who had authority to acquire, or to sell, lease, or otherwise dispose of property for the county; to repair and improve the buildings, to appoint the county clerk and county treasurer, to examine and allow all claims against the county, and to audit the accounts of the treasurer and other county officers. Towns assessed themselves, and the tax imposed by the town meeting was apportioned by the selectmen, or others appointed by the meeting; but taxes for county purposes were assessed by the general assembly, and the county treasurer, appointed by the county judges, was the collector. Roads or bridges between townships, were constructed or repaired by the township authorities acting together. If, in any case, anyone was dissatisfied with their action, or with their refusal to act, he may apply to the County Court for the appointment of a special commission. This seems to be the very minimum of county government. The county system of Rhode Island is somewhat similar.

THE MUNICIPAL SYSTEM OF CONNECTICUT.

Although several changes have been made of late years the municipal system of Connecticut is in many respects peculiar. The constitution provides that each town shall annually elect selectmen, and such officers of local police as the laws may prescribe. Formerly the constitution required that the elector should have a small property qualification—real estate assessed at $9 annual value, or personal property assessed at $100. Now the constitution, and an Act of the Legislature, provide that every male citizen of the United States, who shall have attained the age of twenty-one years, who shall have resided in the State for a term of one year, next preceding, and in the town in which he may offer himself to be admitted to the privilege of an elector, at least six months next preceding the time he may so offer himself, and who at the time of offering himself shall be able to read any article of the constitution, or any section of the statutes of the state, and shall sustain a good moral character, shall on taking the oath prescribed by law be an elector. The elector must have his name duly registered.

TOWNS.

The town meeting has the chief municipal power in all places outside the cities, which have special charters, and even in such cities "the town" still exercises much authority. The laws relating to town meetings enact that a town meeting shall be held annually in every town on the first Monday of October, for the election of officers, and that special meetings shall be convened whenever the selectmen think necessary, "or on application of twenty inhabitants qualified to vote." The warning of every town meeting, annual or special, must specify the purpose for which it is to be held, and a printed or written warning signed by the selectmen, or a majority of them, and set upon the sign posts in the town, at least five days previous to the holding of the meeting, is sufficient notice thereof. The selectmen are bound under personal penalties to keep those sign posts standing and in good condition. In towns which do not vote for officers in districts or in which the law does not otherwise provide, the selectmen and town clerk may appoint the moderator of the town meeting. If they fail to do so the meeting elect a moderator. Every town elects a town clerk, a town treasurer, two auditors and a collector of town taxes, a board of relief of not less than two or more than five members, not less than three nor more than seven selectmen, not less than two nor more than six grand jurors, not more than seven constables, a treasurer of the town deposit fund, and of other town trust funds, an agent or agents of the town deposit fund, surveyors of highways, haywards, gaugers, packers, sealers of weights and measures, two or more public weighers, a pound keeper for each pound and other ordinary town officers. All hold office for one year as the constitution prescribes. The number of school visitors prescribed by law are also elected at the annual meeting. Assessors, members of boards of relief, selectmen, town clerks, town treasurers and some other officers must be elected by ballot, but much discretion as to the number of officers the manner of their election and the places of holding the meetings is left to the electors in town meeting assembled.

An Act of 1887 introduced the minority representation principle. It provides that when the number of assessors or number of the board of relief or selectmen to be elected shall be two, four or six, no person shall vote for more than half the number. If the number elected be three, no one shall vote for more than two. If the number be five, no person shall vote for more than three. If the number be seven, no person shall vote for more than four. When a town is divided into districts, the auditors are elected on the general ticket. The town clerk makes a return to the Secretary of State of the persons elected to the more important offices. Those who are elected forfeit sums ranging from $5 to $50, if they refuse to serve. Elections may be contested in the Superior Court and an appeal may be had from its decision to the Supreme Court of Errors.

The selectmen superintend the concerns of the town, adjust and settle all claims against it, and draw orders on the treasurer for their payment. They keep an account of all expenditures and exhibit it at the annual town meeting; they make an annual return to the governor of the deaf and dumb and blind in the town. They appoint one or more persons to examine the records, and they appoint special constables when they think necessary.

The duties of the town clerk are multifarious. He not only keeps a record of all the proceedings at town meetings, and meetings of the selectmen, and has the custody of all documents of value to the town, and performs all the duties respecting elections that devolve upon him, but he acts as registrar of all deeds mortgages, releases of mortgages, mechanics' liens, and attachments of real estate. This is, probably, a survival of the intimate connection between judicial functions and municipal institutions which existed in England for so many centuries. The duties of the treasurer are of the usual character. His books are open to the inspection of every taxpayer, and are presented at each annual town meeting, having first been adjusted by the selectmen. He calls on the justices of the peace for an annual account of the fines, penalties and forfeitures, received on judgment by them. The auditors examine and verify the town accounts, and prepare them for publication.

The grand jurors are town officials. They are elected and sworn, as other officials, to discharge their duties. The law says that they shall diligently enquire after and make due complaint of all crimes and misdemeanors that shall come within their knowledge, except in towns where, by law, those duties devolve on other officers exclusively: and said complaint shall be made to the court having cognizance of the offence, or to some justice of the peace in the town in which the offence was committed. They may make complaint of the violation of any by-law, imposing a penalty, to a justice of the peace. They may require any person, informing them of the commission of a crime, to make information under oath. The grand jurors, of any town, may meet to advise concerning offences committed therein, may call any witnesses to be examined, touching the same, and any witness refusing to be sworn, or to answer their questions, may, on complaint to a justice, be committed to gaol until he give evidence as required. When they so meet the grand jurors have the same power as a justice of the peace to commit for contempt. Any town neglecting to elect grand jurors forfeits $20 to the county in which it is situate.

The town clerk is *ex-officio* registrar of births, marriages and deaths, and has ample power to enforce a proper registration. He is also issuer of marriage licenses, and of burial permits. Any town may make such by-laws as it thinks necessary to render the registration more perfect.

"Towns may make such regulations for their welfare, not concerning matters of a criminal nature nor repugnant to the laws of the state, as they may deem expedient, and enforce them by penalties not exceeding $5 for one breach." Each town shall provide itself with a seal. "Any town may take land which has been fixed upon as a site, or addition to a site, of a town-house or hall," paying to the owner such sum as may be agreed upon or awarded, and erect suitable buildings thereon; and may lay out, inclose, and improve any lands belonging to it, not in an incorporated city, for a public square or common, and may purchase any land within its limits for that purpose.

Any town may establish and maintain a fire department, may make appropriations and lay taxes for its support, and pass by-laws to govern the same, and protect the property within its limits from fire; may make by-laws to regulate and preserve sidewalks, to regulate the taking and preservation of birds, to regulate the fisheries of clams and oysters within its limits, to regulate the licensing of auctioneers, and the inspection of illuminating oils. Any town may offer a bounty of not more than $5 for killing each wild-cat or fox, and of not more than $1 for killing each skunk, racoon, weasel, or woodchuck. These bounties are paid out of the surplus remaining from the amount received for dog-licenses during the previous year." It may make an appropriation for the observance of decoration day, and for the erection of a monument to the memory of the soldiers and sailors who have died in the service of the United States. When it has made appropriations or incurred debts exceeding $10,000, a town may issue bonds, payable at such time as it may determine, at a rate of interest not exceeding six per cent. A town may establish and maintain a free public library and reading-room, impose penalties for injuring or withholding books, and lay a limited tax for the support of such library, which must be managed by a board of six directors, two of whom shall be elected at every annual town meeting. Towns must establish and support public schools, raising by taxation so much as is required in addition to what is paid by the state and from the

school fund. When a city or borough, situated in a town, is organized for school purposes, the taxation by the town for such purposes is limited. The town may be divided into school districts if the town-meeting so resolve, and then each district manages its own school affairs in great part. The town elects the school visitors, and these and the selectmen, acting as one body, determine what amount must be raised by taxation for the support of schools. Towns are authorized to establish high schools. A town may establish and maintain a workhouse, provide suitable buildings, direct the kind of work offenders sentenced thereto must perform, the manner in which it is to be performed, and the place, either in or out of the workhouse, and make all suitable regulations for the management of the institution. The selectmen are overseers, and appoint and direct the master. Towns are required to support the poor, either in buildings provided for the purpose, or in their own homes, and to take care of the insane.

The selectmen of any town may erect or lease a suitable building for a lock-up, may make ordinances to regulate plumbing and house-drainage, and the licensing of plumbers; may limit or prohibit coasting on public highways; may abate, in whole or in part, any assessment laid upon any horse railroad company. Every town must erect sign-posts, and a fire-proof safe, vault or building for the protection of its records. If the selectmen, or the committee appointed for the purpose, fail to agree upon a site for such building when the town-meeting has authorized its erection, or having selected a site, fail to agree with the owners as to its price, they apply to the superior court to appoint a committee, who select a site and assess such sums in favour of the owner as will justly compensate him therefor." But no part of the land of any religious or ecclesiastical society, upon any part of which a church building has been erected, shall be taken without the consent of such society. If any persons encroach upon any highway, or any land belonging to the town, the selectmen may enforce "the removal of the encroachment." When a town office becomes vacant the selectmen may appoint a person to fill it until another has been elected. It is their duty to require that all churches, public halls, and places of amusement be provided with ample facilities for safe and speedy entrance and exit, and that they be arranged so as to promote the comfort and safety of those who visit them, and they may order such buildings to be closed until "their requisitions are complied with." They may examine any proposed building or buildings in the course of erection, and make such written order relative to their construction as they think fit. The selectmen have full direction and control over the placing and maintenance of telegraph, telephone, or electric light wires, conductors, fixtures, structures, or apparatus, including the relocating or removal of the same, and including the power of designating the kind, quality, and finish thereof. But the company may appeal from their orders to a judge of the superior court. They have powers and duties as to the inspection of drains and reservoirs and the removal of obstructions in drains; as to the enforcement of orders which the scavengers may make respecting the repairing and cleaning of dams, drains, and ditches; as to the storage and sale of explosives, and as to the construction of fire escapes, which, in previous times, were discharged or exercised directly by the town-meeting, or otherwise provided for. They are also the fence viewers, and their duties as such are fully defined. They are required to see that the law respecting the licensing and registration of dogs is enforced. They appoint two game wardens in each town, whose duty it is to assist in detecting and prosecuting offences against the game laws, and who have power of arrest for any violation of the law relative to game. They are authorized to license exhibitions, auctioneers, junk shops, pawn-brokers, and itinerant physicians. They enforce the rights of the town as to unclaimed stray beasts. On requisition of not less than twenty-five legal voters the selectmen call a special meeting to determine whether any person shall be licensed to sell spirituous and intoxicating liquors in said town, and if the meeting vote that none shall be sold, then, if the town have more than five thousand inhabitants, the selectmen shall appoint one suitable person to act as the agent of the town for the purchase and sale of spirituous and intoxicating liquors for sacramental, medicinal, chemical, and mechanical uses only. In larger towns additional agents may be appointed. As members of the town board of health the selectmen have large powers; their duties with regard to schools, and to the support of the poor, are important. The selectman first named on a

plurality of the ballots cast for those elected selectmen, is, in the absence of a special appointment, the agent of the town.

The most important of the ordinary duties of the town meetings and of the selectmen are those that relate to the construction and maintenance of highways and bridges. The general act relating to these duties declares that "Towns may provide, at their annual meetings, for the repair of their higways for periods not exceeding five years," and if they neglect to do so the selectmen may provide for such repairs for a period not exceeding one year. "Towns shall, within their respective limits, build and repair all necessary highways and bridges, and all highways to ferries as far as low water mark," and bridges between towns shall be built and kept in repair at their equal expense, unless they should otherwise agree." If a town "neglect to construct or repair a bridge across a river in a highway in such town," or when a bridge should be constructed between towns or counties, or such a bridge needs repair, and the towns neglect to build or repair, any person interested may apply to the superior court, which, by itself or a committee, may make enquiry, and may appoint a suitable person to do the work; and the expenses, when allowed by the court, shall be paid by the town or towns. When a town neglects to repair any of its highways, or the selectmen neglect to have any encroachment removed, application may be made by any six or more citizens of the state to the county commissioners who may make enquiry, may, after enquiring, order the work to be done, and if it be not done thereupon may cause the work to be done, and may issue a warrant against the selectmen to collect the amount so expended. Any person aggrieved by the decision of the county commissioners may appeal to the superior court. If a borough is situate within a town the town pays to the borough such share of the highway tax as may be agreed upon between the selectmen and an equal number of burgesses. If they do not agree, the county commissioner residing nearest to, but not in the town, settles the matter by his casting vote. Selectmen may be authorised, by town-meeting duly warned, to cause all bushes and branches of trees that interfere with the use of the highways to be cut, and they may authorise the planting of trees along the highway, and the construction of troughs for watering animals; they are required to put up sign posts.

The selectmen, after due notice to all concerned, may lay out necessary highways for public or private use. Compensation must be made to the owners of property, and time to appeal must be given to anyone aggrieved. Highways cannot be laid out within one hundred yards of a railroad track without the order of the Superior Court, except those which cross the railroads. The grade of a highway may be changed. In all those cases damages and benefits are to be assessed. Benefits are to be assessed when a road serves as a dyke to prevent the overflow of the tides on low lands. When the selectmen refuse to lay out a necessary highway, or to make any necessary alteration in any existing highway, any person interested may apply to the Superior Court, which may appoint a committee of three interested persons to make enquiry, and, if they see fit, to lay out the road. Objection may be made to the report of the committee, and in such case the sheriff is ordered to summon a jury of six, who shall hear evidence, and make a report; this report, if confirmed, is final. If the town neglect to lay out a road, when ordered by the courts, the court may order it to be constructed, and on application of the State's attorney, grant a warrant against the town to collect the expense of the alteration or construction. Provision is also made for the discontinuance by the selectmen of any highway within a town, and for compelling a turnpike company to repair any part of a turnpike within a town, or any bridge thereon that has become unsafe.

The provisions respecting the power of the town meeting "to levy" taxes must be sought in several statutes. The Highway Act provides that "any town may establish highway districts, and levy highway taxes and appoint collectors thereof, and may include in its town tax a sum sufficient to build and repair the highways and bridges thereof." It also provides that "when there is a borough within the limits of a town, the town shall pay to the borough such part of the sum collected or appropriated by the town for the repair of highways as shall be agreed upon," or determined in the manner provided. The liability of the town to keep the highway within the borough in repair thereupon ceases, but it is still liable to make and repair all bridges in the borough. There seems to be no

limit set by law to the amount which a township meeting properly convened may appropriate for any of these purposes, or to the amount of the tax it may impose for such purposes, or to the amount of indebtedness it may incur. It seems to have been thought necessary to guard rather against parsimony than against extravagance, and therefore the law provides that if the town neglects or refuses to impose the necessary taxes, they may be imposed by the selectmen; if a town refuses to provide for the repairs of a road or bridge, the county commissioners may cause that work to be done and paid for, and if a town and its selectmen refuse to construct a necessary road or bridge, the Superior Court may order such work to be done, and enforce payment of the cost.

A comparison of the municipal laws in the Revised Statutes of 1888 with those of the Revised Statutes of 1866 shows that in Connecticut the tendency has been of late years to separate the executive from the legislative functions, even in the towns, and to substitute general for special legislation. The town meeting has large legislative powers, and, subject to the restrictions we have stated, determines each year what improvements shall be made, what new work undertaken, and what taxes shall be imposed. But all it orders is done by the selectmen, who only account to the town for what they have done at the general annual meeting; and the other elective officers render account to the town through the selectmen.

Cities.

In Connecticut there are eight counties, the boundaries of which are fixed by statute, nine cities, twenty-three boroughs, and one village. The cities, boroughs and villages are described as being each in a town of the same name. The town system extends to the cities and boroughs which, for the purposes of town government, form part of the towns in which they are situate. The substitution of general for special legislation renders it necessary to make special exceptions as to the time at which town meetings shall be held in New Haven and Bridgeport, as to the hours at which town meetings may be held in these cities, and in Hartford, Waterbury and Norwalk, as to the officers to be elected in the cities and some towns, the term for which some officers are to be elected, and other matters. These exceptions, which are necessary in order to preserve such provisions of the special charters as relate to those matters, show how largely the town system is still in operation in the cities.

The inhabitants of cities do not hold meetings for any other purpose than that of electing the city officers. Such meetings are warned as the charter in each case provides. The powers given to city councils by general Acts are almost precisely the same as are given to towns. In some cases the general Acts provide that cities to which special powers in such respect are not given by charter, shall have such power as to the laying out, altering and discontinuing of highways as are given to towns, and that the assessment of damages and benefits shall be made in the same way. The mayor and aldermen of cities, when they have any complaint to make respecting railroad bridges, railroad crossings, or the insufficiency of the means provided for the public protection, or disapprove of a proposed track or grade, or desire a change of grade or of track to be made, can only apply, as the selectmen of towns can, to the railroad commissioners appointed by the state. They have authority to permit locomotive power, other than that of horses, to be used on street railroads, and have power to compel the companies owning such roads to keep them in repair. The only power which the general Acts give to a city, and not to towns, is that of appointing a fire marshal who may enquire into the causes of any fire that occurs within the city by which he is appointed.

The general Acts do not define what a borough is. The boroughs, which are probably towns having a population smaller than that of any of the cities, were it would seem first created by charters. A borough is governed by a warden and burgesses, whose general powers seem to be the same as those of the mayor and aldermen of a city. The general Act gives to such boroughs, as did not previously possess it power to lay out, construct, extend, and repair highways, and to have damages and benefits assessed as in towns; but the town in which a borough is situate levies all taxes required for the construction and repairs of all the highways, streets and bridges in the town. The town may pay to the borough such part of the sum thus raised as may be agreed upon or

settled by the award of a county commissioner.* The money so received is expended under the direction of the warden and burgesses.

The construction of waterworks by municipalities is provided for. Cities which have harbours have power to make certain regulations for their management. Cities and boroughs have their own courts. The jurisdiction of those courts is not the same in all cases in Connecticut. The judges of the common pleas are nominated in either branch of the general assembly by "a concurrent resolution." The resolution to have effect must pass both houses. The eleven judges of the superior court, including the judges of the supreme court of errors, are appointed by the assembly upon the nomination of the governor. It may be well to note that the judges of the supreme court, which are empowered to settle and determine so many municipal affairs and even to cause municipal work to be done, in some cases, are not as in some other states elected by the people. Of the organisation of the police courts and their jurisdiction, it is difficult to learn much more from the "General Acts" than that they differ in different places. One general Act says,† "the several city, borough, police and town courts and the officers thereof, shall have all the powers and jurisdiction which shall have been conferred upon them, and shall be subject to all the duties imposed upon them by law and by the charters of the respective cities and boroughs; and appeals from the judgments of said courts shall be taken and allowed in the manner provided by the laws in force on the 31st day of December, 1887, except where it is otherwise expressly provided in this Act." The constitution provides that the judges of such courts shall be appointed for two years. The police magistrates possess the same power in criminal cases as other justices. Their duties when parties are prosecuted for violation of the laws relating to noxious weeds; of the liquor laws, of the laws respecting the sale of drugs, or relating to vagrancy, and to the licensing of physicians; or when sick prisoners are to be released, or insane criminals are to be disposed of, are defined in several Acts. They may commit to the industrial school for girls, to the temporary home for children, and to the State reform school, those who in their judgment should be sent to those institutions, and they may issue warrants for the arrest of persons liable to extradition. Special powers are given to the police courts, of Hartford, New Haven and other cities. The duties of policemen in certain cases are defined by some of the Acts, but there is no general Act respecting the establishment, organization, and duties of a police force. The special Acts of the State Legislature have for many years been, to a great extent, amendments of the charters of the cities and boroughs. Some readjust the division of cities or boroughs; some increase the powers of the council, which were at first very limited in most cases; some give power to the police magistrate, who is always appointed by the general assembly to hold a court once a month for the trial of civil causes, in which the amount at issue does not exceed $500; some take away from the police magistrate the right to try such causes and provide that they shall be tried in the court of common pleas; some authorise the council of a city or borough to construct waterworks and to borrow money for the purpose. In such cases, the Act generally provides that the works shall be constructed and managed by commissioners. In some cities the construction, extension, and management of sewers is also placed by law under the control of commissioners. In some cases companies are incorporated to construct and manage waterworks. Several special Acts that incorporate street railroad companies, describe the streets and places on which they are to construct their ways and define the relations between those companies and the city councils, The time at which elections shall be held and the manner in which they are to be conducted seem to require much legislation, and not a few of those statutes are passed to legalize something illegal, or to make amends for some omission or some blunder committed by some town meeting, with regard to the imposition of a tax or the election of a collector or other officer. In some cities the members of the council are all called aldermen; in others, all are called councillors; in others, some are aldermen and some are councillors. In all cases there is but one board of common council, and in a city the mayor presides, in a borough the warden. The borough corporations are designated, "the warden, burgesses and freemen." In a few of the cities the council seems to have

*Gen. Statutes 1888, Sec. 2679. †Gen. Statutes of 1888, Sec. 709.

all necessary power to make by-laws for the good government of the city. A few years ago it was found necessary to pass a special Act to authorise the council of the city of New London to make by-laws respecting the licensing of the sale of merchandise at particular seasons, by persons who temporarily occupy store-rooms, sidewalks, or street corners. In some cities the councils are authorised not only to make improvements and repairs, but also to impose taxes within certain limits for the purpose. In others as in Stamford and Meriden, the mayor and council are required to prepare a full statement of the receipts and expenditures of the year and of the total indebtedness to be submitted to the regular annual city meeting, and also estimates of the expenditures they think necessary in the coming year. The meeting may approve of the estimates or change them, and may authorise the council to make appropriations to the amount of each estimate as fixed. The council have no power to expend more or to incur any liability in excess of the estimates on behalf of the city. In Stamford all questions which involve an expenditure of money to the amount of $1,000, must be determined at the city meeting by ballot. In boroughs the tax for the construction, extension, repair or improvement of highways, bridges, sidewalks and sewers is laid by the town, and until of late the means by which it may be determined what share of the money so raised should be paid to the borough, if the borough preferred to do its own work were not always the same. Boroughs may tax themselves for special purposes if they choose at special meetings of the freemen, and appoint assessors and collectors. Those who desire to see what a great variety of forms municipal government may assume, even within narrow limits, would find the special Acts of Connecticut for the last thirty years interesting. In no case, however, that we have been able to discover has a general power to incur debt to a large extent been given to city or borough. Authority to borrow must be obtained from the legislature, even when the work proposed is manifestly necessary. In 1877, it was deemed desirable to put a check on the town of Hartford, which the law did not previously provide, and it was enacted that it should not have power to appropriate or authorise the expenditure of more than $10,000 for any purpose whatever, other than providing for the ordinary annual expenses of the town, unless a vote or resolution authorising such expenditure were proposed and passed at a town meeting duly warned and holden for that purpose, and approved by a majority vote at another town meeting duly warned and holden for that purpose.

Counties.

The government of counties in Connecticut is peculiar. Three county commissioners are appointed at different sessions by the general assembly and hold office for four years. These have authority to take any land that may be required for county buildings, just compensation having been made to the owners; the amount to be settled by agreement or determined by process in the superior court. They manage the county estate, and sell or purchase real estate on behalf of the county; they appoint the county treasurer; they keep a record of all transactions; they purchase supplies for the county institutions by a system of public advertisement, when so directed by the county senators and representatives; they publish the accounts of the county in at least one newspaper of the county, on or before the first of December of each year; they at the same time make a report in detail to the secretary of state, respecting the gaol or gaols and the prisoners, giving their number, sex, colour, age, place of nativity, and all other particulars usually given in such reports. The commissioners have no charge or control of the roads or bridges of the county, except that when complaint is made that necessary repairs are not made by the township authorities, or encroachments are not removed, they may, on having made proper enquiry, order, and if necessary cause such repairs to be made or encroachments to be removed. When it is necessary to compel the owners of a turnpike to make necessary repairs, a county commissioner is associated with the turnpike commissioners. Two county commissioners may after hearing all interested, authorise a company to erect or place electric wires, conductors, fixtures, structures or apparatus upon any road or public ground, notwithstanding any objections that may be made by the proprietor of the adjacent land. They may issue licenses for the sale of intoxicating liquors in those towns in which such sale is permitted. The license fee is fixed by the commissioners. It must

not be less than $100 nor more than $500. This fee the commissioners collect. They pay five per cent. of all they collect to the county treasurer, and of the rest, they pay to the treasurer of each town the amount received for the licenses given in the town. They may in any case revoke a license for cause. They must make an annual report to the state secretary of the licenses issued by them. They receive fees for their services in these as in other matters.

Each county is required by an Act of 1883, to provide at least one temporary home for children between the ages of two and sixteen who are waifs, strays, the children of prisoners, drunkards or paupers, or of those committed to hospitals, almshouses and workhouses, and for all children of such age who are deserted, neglected, cruelly treated or dependent. Such houses must be at least half a mile from any penal or pauper institution, and no pauper or convict is permitted to live or labour in them. The county commissioners with a member of the state board of charities and a member of the state board of health are a board to locate, organize, manage, and supervise the home in each county. Buildings may be leased, purchased or erected; existing orphan asylums may be used, or the children may be distributed amongst private families. A stated sum may be recovered in each case from the town which would be bound to support the child if a pauper; any further sum required is raised as other county taxes are. The commissioners have powers and duties that can scarcely be regarded as municipal in character, such as assessing damages caused by the United States coast survey, the making certain orders in divorce suits, and the review of proceedings for taking a poor debtor's oath.

The chief duties of the commissioners are to provide accommodation for the superior and common pleas courts when there is no proper place therefor, and to superintend, and control the management of the gaol or gaols of the county, and of the county workhouse, if there is such an institution in the county. The sheriff has charge and custody of the gaol while there is no deputy-gaoler. The sheriff may appoint a deputy-gaoler and such keepers and other officers as may be required, the number being fixed and limited by the commissioners. The commissioners may employ a chaplain and prescribe his duties and compensation. They fix the sum to be received for boarding prisoners not exceeding $2.25 per week, (which is paid to the county treasurer) and the compensation of the sheriff if he acts as gaoler, or of the deputy-gaoler, and of all the other employes and prescribe their duties. The commissioners may dismiss any of the employes. The commissioners cause suitable bedding and fuel to be furnished for prisoners committed on criminal process, and such implements and material as may be necessary for employing and keeping such prisoners at work, and prescribe rules for their management, government, discipline and employment. If the county establishes a workhouse the county commissioners have charge of that also.

The commissioners, when it is necessary to repair a court house or gaol, and the funds in the county treasury are not sufficient, may if the whole cost do not exceed $600, make an estimate of the expense, record the same in the superior court, and apportion the amount amongst the towns of the county. But such sums in excess of $600 as may be required for repairs, such sums as may be required for the purchase of land, and the erection of buildings, and such sums as are required for the support of the temporary home for children for the support of a workhouse, if one is established, and for the support of the county gaol in addition to the amount collected from prisoners for their support, or received as the proceeds of work done by the prisoners are raised by a general county tax which is imposed in a peculiar way. When the commissioners deem it necessary to levy such a tax, they call a meeting of the representatives, for the time being chosen to the general assembly, from all the towns of the county, and the senators resident in the county who may impose such tax as may be deemed necessary upon such towns . . in proportion to their respective lists. If any town neglects to pay the amount apportioned to it by the time prescribed, execution against the goods and estate of that town may be issued by the clerk directed to the sheriff. The senators and representatives of the county meet at the state capital on the third Tuesday of every January, elect their chairman, appoint two of their body to audit all the county accounts, make specific appropriations for all county expenditures, they judge necessary during the year, and lay "any tax upon the towns of the county for any county purpose." For

their services at this meeting, held during the session of the assembly, they receive no compensation. The county commissioners are paid for all services of a personal character, by the parties interested, four dollars a day and mileage at the rate of three cents a mile. They are paid by the county for their public services at the same rate, but they cannot charge for more than one hundred days in any one year, except in the counties of Hartford, New Haven and Fairfield, in which they may charge for services not exceeding one hundred and fifty days in the year. As late as 1866, the county commissioners were expressly authorised by law to issue a license to sell liquor to the person in charge of a gaol; now the sale and use of alcoholic liquors in gaols are forbidden.

APPOINTMENTS.

The governor of the state nominates and with the advice and consent of the senate appoints three railroad commissioners, who are appointed at different times and hold office for four years. The powers of these commissioners are large. Besides the powers which they exercise of their own motion, they may on application of the municipal authorities of any city, borough, or town, order a gate or electric signal to be erected, or a flagman to be stationed at any railroad crossing within any of the limits of the municipality. They authorise the crossing of highways by railroads, or the diversion of highways after due notice to the municipal authorities, and regulate location and grades and the construction of overhead bridges. When the municipal authorities think that the location of a railroad, where built near a highway should in the public interest be changed, they apply to the railway commissioners, who may order such change to be made at the expense of the railroad company. In the same way the municipal authorities may apply for and obtain an alteration in a railroad crossing—of a highway—and in its approaches, in the method of crossing, in the location of the highway, or of the railroad; or the removal of obstructions to the sight at such crossing. They may also obtain an order that the railroad shall not use its tracks for switching purposes where they cross any public street, or highway, or lay side tracks at such places, and an order that trains blow their whistles when approaching certain crossings.

The senate appoint biennially two or three commissioners for each turnpike, whose duty it is to see that the road is kept in proper condition, and that all the provisions of the law respecting such roads are carried out. These are paid by the company three dollars for every day on which they are employed in any business connected with the road. The turnpike commissioners cannot authorise any change in the location of the road or in the position of the toll-gates, unless one of the county commissioners is associated with them, and the selectmen of a town may in certain cases cause the portion of a turnpike passing through the town to be repaired at the expense of the company. The senate also appoint two commissioners for each toll bridge with powers and duties similar to those of the commissioners of turnpikes.

APPROPRIATIONS—TAXATION.

The general Acts provide (title 10, chap. 39), that "the general assembly, in behalf of the state, the representatives of the towns, and the senators resident in the several counties, in behalf of their respective counties; every city, by its common council, when so authorised by its charter, or by its freemen, in legal meeting assembled; and every town, borough, or school district, by legal meeting of its qualified voters, may make appropriations of specific sums of money for any purpose, authorised by law, and by the warnings of the meetings at which the appropriations are made." Section 3870 provides that the treasurer of every city, county and borough, and the first selectman of every town, "shall every fourth year make and return to the comptroller, who is a state official, a clear and accurate statement, under oath, of all the items constituting the total indebtedness of each municipality, on the first day of October next preceding such return; the purpose for, and the year in which each debt was incurred; the form in which it exists, and the time at which it is payable; and also of the amount actually raised by each corporation, by taxation and loan, during the four years, and of the amount actually expended during the same period for interest, roads, paupers, salaries, schools, police and fire departments, and the rate, per cent., of taxes laid during that period. This return may be required in order to enable the general assembly to supervise the municipal expenditure.

The assessors in each city and borough, in which the charter does not otherwise provide, and in each town give notice to all persons liable to pay taxes, to bring in a list of all their taxable property, on or before the first of October. Parties are in all cases required to swear to the correctness of these lists, and are liable to punishment for making a false return. The assessors are not bound to accept a statement thus rendered, but may add, in any case, any property which they believe belongs to the person who makes it. All real and personal property are assessed, and a poll-tax of one dollar is levied on each male inhabitant. Personal property, the law declares, (sec. 3828), includes all notes, bonds and stocks (not issued by the United States) moneys, credits, choses in action goods, chattels, or effects, or any interest therein. Registered sailing vessels are not taxed on their estimated value, but on their net earnings during the year, and the owner must, if required, exhibit to the assessors a statement of the gross earnings, and of the disbursements. Money secured by mortgage, on real estate, must appear on the list of the lender, unless there is an agreement that the borrower shall pay the taxes.

The exemptions of real estate are very much the same as in the other states whose systems of taxation are described at greater length; the exemptions of personal property are similar, although the amount to which furniture, clothing, books, musical instruments, agricultural implements, mechanics' tools and other articles are exempt, differ in some respects. The estates of soldiers and sailors, who have been maimed in the public service, and of blind persons, are exempt to the extent of $3,000; students, firemen, and others, are exempt from the poll-tax. Any church, or ecclesiastical society, may hold exempt from taxation personal property consisting of bonds, mortgages or funds invested, to an amount not exceeding $10,000, if held solely for the use of such society. An appeal lies from the valuation of the assessors to the board of relief, whose members, not exceeding five in number, are elected at the annual town meeting. They equalize and adjust the valuation, making such additions or deductions as, after taking evidence, they think just, but they cannot reduce the list or the valuation of the property of any person who has not himself furnished a sworn list to the assessors, as prescribed by law. Appeal may be made from their decisions to the superior court,

When the lists have been thus corrected the town clerk sends a copy to the state comptroller; the comptroller and treasurer acting as a board of equalization, equalize and adjust the assessments lists, by adding or deducting, when they see fit, such amount as, in their opinion, will equalize the valuation of all the towns in the state; the lists so equalized constitute the general list upon which state taxes are imposed.

The body authorized to impose a tax is authorised to appoint an officer to collect it, except that taxes granted by the general assembly are apportioned amongst the towns by the state officers, and are collected by the town collectors, as part of the town taxes, and paid over to the treasurer of the state by the town. If the town neglect, or refuse to collect, the state tax, or to pay it over when collected, the state treasurer issues an execution against the estate of the selectmen, and if that proves insufficient, against the estate of the inhabitants of the town. The selectmen of towns, and the committees of other communities, make out and sign the rate bills, containing the proportion of all the taxes which each person is to pay, according to the assessment list, and on their application, a justice of the peace issues a warrant for the collection. The powers of the collector to enforce payment are of the usual character. But if, in any case, the collector cannot find property sufficient he may levy on the body of a defaulter and "commit him to gaol, there to remain until he shall pay such tax, and the legal costs, or be discharged in the due course of law." If the person, so committed is really unable to pay, he may obtain release in the same way as a poor debtor. Special provision is made for collecting the amounts for which the stocks of banks, railroads, and other corporations are assessed.

Drainage.

The drainage system of Connecticut seems simple. "When a majority of the proprietors of low lands, or when there are more than twenty proprietors, not less than ten" make application to the superior court, that court may authorize the organization as a company, of all the proprietors who would be benefited by the drainage of the lands, fix the boundaries of the district which the company may control, and appoint for the first

year the two executive officers of the company, who are called scavengers. The company may, by a two-thirds vote, annex any adjoining land, on the application of the owner, and admit him to the company. The company may direct the scavengers to remove any obstructions to the passage of water, to erect and keep in repair any dam, to open any new drain or ditch, to lay taxes to meet the liabilities of the company, and to do what ever else may be necessary to carry this law into effect. The scavengers, after the first year, are elected by the company, at its regular annual meetings. One is elected each year, and holds office for three years. They also elect, at the same time, a clerk, a treasurer, and a collector of taxes. The scavengers warn all meetings of the company, according to its rules, call special meetings, when requested by a certain number of members of the company, or when they think necessary, make out all rate bills, and procure from a justice a warrant for their collection, draw all orders on the treasurer, have the general management of the affairs of the company and determine, periodically, the quantity of land which each proprietor has within the limits of the company, and the proportion of benefit which he will receive from the improvements made by the company. All votes are counted, and taxes laid in proportion to the interest thus determined. They make a written report of their doings to the company, at each annual meeting, and receive such compensation as the company determines. When authorised by a two-thirds vote of the company, the scavengers make application to the superior court to alter the bounds of the company, or to annex other lands, and when any change in the bounds is made the scavengers readjust the proportional interests of each proprietor affected by such change.

The proprietors of low land under charge of commissioners of sewers may make application to a justice of the peace, who thereupon may issue a citation to all the proprietors to meet at some specified time and place within the town in which such lands or a portion of them lie; and at such meeting the proprietors may, by a two-thirds vote, computed according to the value of their interests, organize under any name they may select, with all the powers of drain companies organized by the Superior Court, and may appoint scavengers.*

There seems to be no appeal from the decision of the scavengers as to the quantity of land affected in any case, or as to the value of the benefits derived from the improvements by any proprietor.

Another Act† provides that on application of a majority of the proprietors of low lands, the Superior Court may appoint two commissioners of sewers, with power to ditch, drain, dam or drown any of those lands as they may think proper, employing workmen, and assess such proprietors to pay the charges, according to their quantity of land and the benefits they receive in such proportion as the commissioners deem just. They appoint a collector, and if any proprietor do not pay his share, the others may pay it, and hold his lands until the profit thereof shall in the judgment of the commissioners reimburse them. Any person aggrieved by the proceedings may appeal to the Superior Court. The proprietors do not hold meetings at stated times, but a meeting may be called at any time on application of three proprietors to a justice, who thereupon gives due warning. At such meeting the proprietors may, by a majority vote computed according to their interest in the value of such lands, appoint a clerk; vote to keep in repair any dams, drains or ditches made by the commissioners, and appoint a committee of not more than three to set out to each proprietor his part of such dam, drain or ditch computed according to the value of his interest in the land; and each proprietor, his heirs and assigns forever after shall keep open and repair such part. The proprietors may agree with any person to do the whole work, and in payment convey to him any rights of way or water, but such person must pay to any proprietor such damage as he sustains by reason of the construction and maintenance of the work. Or they may agree that such drains and ditches may be cleaned and such dams be repaired by the commissioners, who may do the work and assess and collect the expense thereof.

The proprietors may once in two years appoint two scavengers from their own number, who shall from time to time inspect all dams, drains and ditches, and warn any proprietor whose part is deficient. If such proprietor do not within five days make the repairs required, to the satisfaction of the scavengers, they may cause them to be done, and

* G. S., Sec. 2026—2036. † G. S., Sec. 2037—2050.

he shall pay them double the expense. The proprietor may appeal to the selectmen to estimate the expense. The proprietors may direct their scavengers to do all the work necessary, and to collect the expense thereof as the commisssoners may do. The scavengers may remove obstructions without the consent of the proprietor of the land.

The mode of proceeding by the creation of a drain company appears much more simple, and seems to be preferred.

When, in order to drain low lands, it is necessary to make a drain across adjacent lands, the owner of the lands, if he cannot make an agreement with the owner of the adjacent lands, may apply to the Superior Court, and the court thereupon may appoint three disinterested freeholders to determine the best mode of draining the low lands, and the benefit which would accrue to the adjacent proprietors; and the court may order the drainage to be done in accordance with the report. When low lands are drained by a ditch, or a current running from thence in a natural course through the land of an adjoining proprietor, "and such ditch or current becomes obstructed, the owner of the low lands may require the adjoining one" to remove such obstruction, and if after notice he neglects to do so, the owner of the low lands may call on the selectmen who, if they determine that the obstruction should be removed, and the proprietor do not remove it upon their order, may cause the work to be done, and the expenses and reasonable compensation for the services of the selectmen may be recovered from the parties in interest.

The Middle States.

The systems of the Southern and of the New England States began to blend in the Middle States at an early date; in some the county system is strongest, even to the present day, in others the towns exercise considerable power.

The State of New York.

In this State the unit of municipal government is the town: but the town has not powers as large as the New England town has, and the county government is differently organized, and has greater scope of power and authority.

The town can acquire and hold land for the use of the inhabitants, and make such orders for the disposition or use of its property as may be deemed conducive to the interests of its inhabitants; may make contracts, sue and be sued. Towns may be divided when the population reaches a certain number.

The town meetings are held on some day, between the 1st February and the 1st May, appointed by the county board of supervisors. It is the duty of the justices of the peace of the town to attend and preside. If they do not, the meeting may elect a chairman. The town clerk acts as clerk of the meeting. A supervisor, a town clerk, three assessors, a collector, one or two overseers of the poor, one or three commissioners of highways as the meeting determines, a town superintendent of common schools, not more than five constables, a town sealer of weights and measures, as many overseers of highways as there are road districts in the town, and as many pound masters as the meeting may determine, are elected. The commissioners of highways, when there are more than one, and the assessors hold office for three years, and one is elected each year. The assessors and highway commissioners are fence viewers. The supervisor, clerk and other more important officers must be elected by ballot; the less important by ballot, by ayes and noes, or by the rising or dividing of the electors as the meeting may choose.

Besides the power to elect the town officers and determine in some cases what their numbers shall be, the electors in the town meetings assembled have authority to direct the institution or defence of suits at law, and the raising of such sums for this purpose as they deem necessary; to take measures and give directions for the exercise of their corporate powers; "to provide for the destruction of noxious weeds; to establish pounds; to fix the compensation of fence viewers; to make prudential regulations for the improvement of lands owned by the town; to make regulations for ascertaining the sufficiency of fences, and determining the times at which animals may be permitted to run at large

on the highways; to impose penalties for the violation of any of these regulations, and to raise such money as may be necessary to give effect to any of them. The law allows the commissioner of highways to expend on his own authority a sum not exceeding $250. When the town meeting thinks this insufficient, it may, on application of the commissioners, due notice of the intention to ask for an increase having been given, authorise the expenditure of a further sum not exceeding $250. The meeting may also vote money for the purchase of a site and for the erection of a town hall, and may establish a fire brigade. But the money required for all these purposes, for the payment of the appointed compensation to the town officers, and for the contingent expenses of the town, is raised by the board of county supervisors, to whom all appropriations made by the town meeting and all claims against the town are submitted. The electors of each town, bound to support its own poor, have power at their annual town meeting to direct such sum to be raised for the support of the poor in such town for the ensuing year as they may deem necessary. The towns also provide for the support of their schools.

The supervisor receives and pays out all moneys raised in the town for defraying town charges, except the money raised for highways and bridges, schools and the poor, and on the Tuesday preceding the annual town meeting he accounts with the justices of the peace and town clerk for the disbursement of the moneys received by him. The accounts thus audited, it would seem, are submitted to the meeting.*

The supervisor attends the annual meeting of the county board of supervisors as a member thereof, and all special meetings, and he lays before the board all accounts against the town that have been presented to him, and a statement of "the moneys voted to be raised in his town." The supervisor, town clerk and justices of the peace constitute a board of town auditors, who audit and allow charges and claims payable by the town, and prepare a certificate specifying the names of the claimants, and the nature and amount of each claim to be laid before the county board by the supervisor.

The supervisor has duties to perform in connection with the elections, and special Acts confer special powers on the town meetings in some towns. But the town does not hold so important a place in the municipal system in this as in any of the New England States.

Counties.

On the other hand, the importance of the county government is much greater. The county, like the town, may acquire, hold and manage real estate, may dispose of such lands as are not required for county purposes, may hold such general property as is necessary, may make contracts, may sue and be sued; and, when there is a division of a county, there must be an equitable division of the property and liabilities also.

The county board is composed of the supervisors of the cities and towns of the county, who meet annually, and also hold such special meetings as may be necessary. They have power to make such orders as they deem expedient, respecting the county property; to examine, settle and allow all accounts against the county, and direct the raising of such sums as may be necessary to defray the same; to audit all accounts against the towns, and direct the raising of such sums as may be necessary to defray the same.

To cause to be levied, collected and paid to the treasurer of the county such sums of money as may be necessary to construct and repair bridges therein, to prescribe upon what plan and in what manner the moneys so raised shall be expended, and to apportion the tax so to be raised amongst the several towns and wards of the county. To cause to be levied, collected and paid to the treasurer of the county all such sums of money as they deem necessary for rebuilding or repairing the court house or gaol of the county, or the clerk's office, and to prescribe how the money shall be expended.

To appoint, upon proof that due notice has been served upon the highway commissioners of the towns interested, special commissioners to lay out public highways in

*In 1886 an Act was passed to authorise the several towns of the state to elect a board of two auditors. Chap. 488 of the Acts of 1888 provides that the auditors so elected shall have all the powers conferred by law upon boards of town auditors, and "shall examine and audit the accounts of the supervisor, and the supervisor shall account with them instead of with the justices of the peace and town clerk as now provided by law. All bills and claims must be presented to such auditors on the first day of their session" (the Tuesday preceding the annual town meeting).

those cases in which they are satisfied that the road applied for is important, and the authority conferred by law upon the commissioners of highways cannot or will not be exercised to accomplish the laying out of such road ; and to prescribe for the compensating of such special commissioners.

To cause to be levied, collected and paid . . . . such sum of money, in addition to the sum now allowed by law, not exceeding $500 in any one year, as a majority of the qualified voters of any town may, at any legal town meeting, have voted to be raised upon their town for constructing roads and bridges in such town.

They may, at their annual meeting, by a vote of two-thirds of all the members elected, divide or alter in its bounds any town, or erect a new town—application having been made and notice given to parties interested, as the law prescribes—and direct its organization ; may purchase any real estate required for the erection of court house, gaol, clerk's or surrogate office or other county building, or for the support of the poor ; determine the site of such buildings ; authorize the sale or leasing of any real estate belonging to the county ; cause court house, poor house and other necessary buildings to be erected, and prescribe the manner of erecting the same ; cause any sum of money required for such purposes, not exceeding $5,000 in any one year, to be raised by tax upon the county ; borrow such money as may be required for such purposes, and provide for the payment of the same with interest by tax upon such county within ten years from the date of such loan in yearly instalments or otherwise ; authorize any town in the county, by a vote of the town, "to borrow any sum, not exceeding $4,000 in one year, to build or repair any roads or bridges in such town, and prescribe the time of payment of the same, which shall be within ten years," and assess the principal and interest thereof upon such town ; abolish or revive the distinction between the town and county poor of such county ; fix the time and place of holding the annual meetings, and determine when each collector shall make return to the county treasurer, such time not to extend beyond the next 1st of March.

They are authorised to make such laws and regulations as they may deem necessary (and to provide for enforcing the same) for the destruction of wild beasts, and noxious weeds ; to prevent the destruction of sheep by dogs, to levy and enforce the collection of a tax upon dogs, to direct the application of such tax and to provide for the protection of game, and of shell and other fish, within the limits of their respective counties ; to require any officer whose salary is paid by the month, to make a report to them under oath, on any subject or matter connected with the duties of his office, and if such officer neglect or refuse to make such report, he shall be deemed guilty of a misdemeanor ; to change the location of the court and other county buildings, by a vote of two-thirds of all the members elected upon requisition of twelve or more freeholders, after due notice has been given ; to summon witnesses and require them to give evidence upon any matter within the jurisdiction of the board, and to administer oaths, and perform all duties which may be enjoined upon them by the laws of the state.

The supervisors elect their own chairman, appoint their own clerk and other officers, and are paid for each day occupied in the public service. They are also paid a fixed amount for travelling expenses. The amounts paid to the supervisors, the salaries of all county officials, the necessary expenditures on county buildings, all the cost of the administration of criminal justice, all charges for the support or relief of the poor, all sums paid as bounties for the destruction of noxious animals, the contingent expenses of the county, and every other sum directed by law to be raised for any county purpose, are deemed county charges, and the moneys necessary to defray them are levied upon the taxable property of the several towns in each county, by the county board. The power of the township government could scarcely be less, or the power of the county government greater, in any state in which township organization exists. The laws bearing on these subjects contain many special, provisions respecting counties, in which the circumstances are regarded as exceptional, and numerous changes are made every year by special acts of the legislature, but the main features of the system remain unchanged. The people, in town meeting assembled, have scarcely any legislative power, and cannot by their own act raise money for any purpose in excess of what the law authorizes the commissioners of highways to expend.

They may declare that, in their opinion, other expenditures ought to be made, and name the amounts, but it remains for the county board to determine whether such expenditures shall be made, and to impose the taxation necessary to raise the amounts required. Even the payment of the salaries of the town officers, and of claims against the town, must be ordered by the county board. The township meeting, indeed, does little more than elect township officers, provide, when the county board so chooses, for the relief of the poor of the town, and express the opinion that some expenditures, to a limited amount, should be made for one or more of a few purposes.

Cities.

New York has no general law to regulate the incorporation of cities—the general law only providing that the mayors of cities shall be elected by the duly qualified electors, and making some other unimportant provisions. The consequence is that there is a great number of special charters, every one of which differs in some respect from all the rest, and that the acts of the legislature, amending those charters and the charters of villages, which in most cases, also, have special charters—are almost numberless. The Acts passed by the legislature of New York in the year 1888, fill a closely printed volume of 1,118 pages, and fully two-thirds of that space is occupied by amendments of municipal charters. Several of these amendments relate to matters of mere detail, such as the opening of streets, the opening or maintenance of parks, the construction or repair of bridges, the control and regulation of plumbing, the establishment or government of a police force, or a fire department, the mode of holding elections, the mode of asssessing and collecting taxes, the powers of the collector of taxes, and how they should be used, the appointment of commissioners to direct and control the erection of a police station or some other public building, and other matters of a similar character, such as the municipal government, would have ample discretionary power to deal with under any well devised general system. Some of the statutes of 1888 direct the board of estimates of the city of New York, how to deal with claims of private persons against the city, and similar laws were passed respecting claims against other cities. The revised statutes of 1858 contains a number of general laws respecting the assessment and collection of taxes, but following these are a number of acts in which special provisions are made at considerable length, concerning the assessment and collection of taxes in the cities of New York, Albany, Troy, Rochester, Brooklyn, Auburn, Buffalo, Hudson, Oswego, Poughkeepsie and Syracuse. A great many of the provisions of these acts are precisely, or substantially, alike. But in some cases the assessors and collectors are elected, in others they are appointed by the council. In some cities the treasurer, or as he is sometimes called, the chamberlain, is also receiver of taxes. In some cities the collector does the whole work of collection, in others the treasurer enforces payment of the taxes which the collector has failed to collect. The framework of government is not exactly alike in any two of all those cities, nor are the powers of the municipal government precisely the same. The acts of 1858 have undergone many changes, but these have been rather in the direction of diversity than of uniformity. In 1888 nine acts were passed respecting the city of Buffalo, which are described as amendments of the charter, and at least twenty-one others which relate to matters properly municipal. Brooklyn got a new charter a few years ago, but in 1888 four acts were passed to amend the charter. The charter as a whole was recast and revised as to fifteen different sets of provisions, and some fifty other acts were passed relating to the affairs of the city. It should have been within the competence of the city government to deal with nearly all the matters dealt with in these acts of the legislature.

It would require much space to give even the merest outline of the form of government in all those cities. In most cases little is to be found deserving of special consideration. The most earnest efforts to remodel the municipal institutions of cities, so as to bring them into harmony with the conditions and requirements of the present day, and to put an end to the extravagance and corruption that prevailed under a system that

had become antiquated, have been made in New York and Brooklyn. Although these cities lie so close to one another, and their conditions are in so many respects alike, their municipal systems differ.

The City of New York.

The constitution of the State of New York declares* "It shall be the duty of the legislature to provide for the incorporation of cities and incorporated villages, and to restrict their powers of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debt by such municipal corporations"; and † "sheriffs, clerks of counties, including the registrar and clerk of the city and county of New York, coroners and district attorneys, shall be chosen by the electors of the respective counties once in every three years, and as often as vacancies shall happen."

The city of New York was also the county of New York, and elected, besides the officers named in the constitution, twelve supervisors, who constituted the county board; their powers and duties were similar to those of other county boards in some respects. In 1874 an act was passed amalgamating the city council and county board; it provided that thenceforth they should be one body, corporate and politic, to be known as the mayor, aldermen, and commonalty of the city of New York. All the rights, property interests, claims and demands of the county, and of the board of supervisors, were thenceforth vested in the city corporation and the administration, and government of the city and county were performed by the one corporation aforesaid;" it was necessary, however, that certain county officers continue to be elected as the constitution required. The powers of the city government were very limited at one time. It is surprising to find that it was thought necessary, so late as 1821, to pass an act of the legislature authorizing the mayor, aldermen, and commonalty, in common council convened, ... to make and establish . . . . such laws and ordinances as they may deem necessary for the purpose of preventing swine from running at large in any of the streets, lanes, alleys, and public places in the said city, and for impounding or forfeiting all swine which shall be found so running at large. An act passed in 1824 authorized the council to collect a fee of not less than $5 nor more than $20 from the owner of a hackney coach when he obtained the license which a previous act required that all hackmen should have. As late as 1851 an act was passed authorizing the city council to make certain regulations respecting the sale of firewood, and another respecting the keepers of junk shops. In 1873, and again in 1878, an act was passed respecting the making of contracts for lighting the streets with gas.

For many years the people of the city of New York complained that the state legislature, for party purposes, interfered too largely in the government of the city. Under pretence of protecting the citizens against the corruption and extravagance of the city government they placed the management of important departments and large expenditures in the hands of commissioners over whom the ratepayer had no control. The charter of 1873, and the amendments since made to it, restored to the people of the city the control of their own affairs, and thoroughly reorganized the city government. The board of assistant aldermen was abolished. The board of aldermen declared to be the common council was to be composed of twenty-two aldermen elected at the general state election every year; of these three were to be elected by each senatorial district, no voter voting for more than two; one was elected for a district made up of the twenty-third and twenty-fourth wards; the remaining six aldermen were to be elected by the city at large, but no voter was to vote for more than four of these aldermen. If a vacancy occurred at the board thus elected it was to be filled by election by said board by vote of a majority of all the members elected to said board. The board elect their own president. Every by-law is submitted to the mayor, and if within ten days he signifies his disapproval by message it does

*Art. 8, sec. 9. †Art. 10, sec. 1.

not become law, unless passed over the veto by a vote of two-thirds of all the members elected. The charter further provides that in case any ordinance or resolution "involves the expenditure of money, the laying of an assessment, the lease of real estate or franchises, the votes of three-fourths of all the members elected shall become necessary to its passage." No money shall be expended for procession or funeral, or demonstration of any kind, unless by the votes of four-fifths of all the members elected. No additional allowance beyond the legal claim which shall exist under any contract with the corporation, or with any department or officer thereof, shall ever be passed by the common council except by the unanimous vote thereof." The amount to be expended in salaries by the board is limited. The charter also provides that "no resolution or ordinance providing for or contemplating the alienation, appropriation or leasing of any property of the city, the terminating of the lease of any property or franchise, or the making of any specific improvement, or the appropriation or expenditure of public moneys, or authorizing the incurring of any expense, or the taxing or assessing of property in the city, shall be passed or adopted until at least five days after the abstract of its provisions (prepared by the clerk) shall have been published. No such ordinance shall be approved by the mayor until "three days after such abstract shall have been so published after its passage;" and in all cases "the yeas and nays, upon the final passage of the resolution or ordinance, shall be published." Publicity is by many regarded as the most effectual check upon maladministration. Some of the checks provided in this charter would seem to be necessary, because the estimates are prepared, not by the council or a committee of the council, but by the board of estimates and apportionment, composed of the mayor, the comptroller, the president of the board of aldermen, and the president of the department of taxes and assessments. This board receive a statement from each department of the amount which the head of that department thinks necessary for the next year. The board, having prepared the estimates, submit them to the board of aldermen which may make objections or suggest rectifications, but these the board of estimates, if unanimous, may disregard. If the board overrule the objections or suggestions of the aldermen they are required to publish their reasons in the city record. Another check on improper expenditures seems to be afforded by those sections of the charter which provide that all payments, by or on behalf of the corporation, shall be made "through the proper disbursing officer of the department of finance on vouchers to be filed in said department by means of warrants drawn on the chamberlain by the comptroller, and countersigned by the mayor." The comptroller, in fact, preaudits all accounts, and has full power to make his audit thorough. No contract for a public work is binding unless the comptroller shall indorse thereon his certificate that there remains unexpended and unapplied "a balance of the appropriation applicable thereto sufficient to pay the estimated expense of executing such contract as certified by the officer making the same." And all accounts kept in the other departments are subject to the inspection and revision of the officers of the comptroller's department. It would seem that these checks should be sufficient to prevent any gross misappropriation of the city's funds, or corrupt disposal of the property or franchises of the city, especially as the council now possesses no executive power. Nevertheless, grave scandals have proved that no legislative devices can of their own mere force prevent municipal abuses.

The legislative powers of the city council are of the usual character, but the numerous Acts of the legislature passed every year to provide for civic wants prove that the powers of the council are not so extensive as they should be. They may make by-laws to regulate traffic and sales on streets and public places, to regulate the use of sidewalks, prevent the extension of building fronts within the stoop lines, prevent encroachments and obstructions and require the commissioner of public works to remove the same; to regulate the use of the streets and sidewalks for signs, awnings and telegraph posts, and other purposes; to regulate the construction, repair and use of vaults, cisterns, areasand sewers; to regulate exhibitions and amusements, and the exhibiting of banners and flags; to prevent the throwing of ashes or filth on the streets; to license and regulate trackmen, cabmen, expressmen, boatmen, pawnbrokers, junk dealers, and others; to provide for the inspection and sealing of weights and measures, and for the inspection and weighing of hay and other articles; to regulate the opening of street surfaces, the laying of gas and water-mains, the building and repairing of sewers, the numbering of houses and lots, the clean-

ing of the streets and avenues. They provide for and regulate street pavements, cross walks, curb stones, sidewalks and the grade of streets, and the grading, flagging, curbing, guttering and lighting of streets, roads, places and avenues. They make by-laws, also, as to the construction, repairs, care and use of markets, and as to the erection and repairs of public fountains. And the council is authorized to require the commissioner of public works to do any work or take any action proper for carrying into effect the powers of the common council. The council has not itself the power to do any of the things it may order to be done, or to enter into any contract for the doing of them. Indeed it cannot even order that any important improvement should be made until the commissioner of works recommends it. The mayor, comptroller, commissioner of public works, the president of the department of public works, and the president of the board of aldermen, form a board known as "the board of street opening and improvement,"* and "have" all the power and authority as to the laying out, opening, widening, straightening, extending, altering and closing streets or avenues, or parts of streets and avenues, in that part of the city south of 59th Street, now in any manner otherwise conferred and vested." And this board is authorized, after due notice to the board of aldermen and to the citizens, "to alter the map or plan of New York City," so as to lay out new streets in said part of the city, and to open, widen, extend, alter or close streets or avenues. The legislature has from time to time passed several Acts respecting the opening or altering of streets, and changing of grades in other parts of the city; and the Croton Aqueduct Board are authorized and required to provide a system of public sewers for the city, dividing it into sewer districts. The legislative powers of the council are very limited, and it has no executive power whatever, yet the charter further provides that the common council shall have no power to impose taxes or assessments, or borrow money, or contract debts, or loan the credit of the city, or take or make a lease of any real estate or franchise, save at a reasonable rent, and for a period not exceeding five years, unless especially authorized so to do by Act of the legislature.

The executive power is vested in the mayor and the heads of departments, who are all appointed now by the mayor, on his own authority. Previous to 1884, they were appointed by the board of aldermen, on nomination of the mayor. At one time several of the more important departments were controlled by commissioners appointed by the state government. The members of the board of aldermen are elected for one year. The mayor is elected for two years. The heads of departments, appointed by the mayor, hold office for longer terms—the comptroller, the chamberlain, the counsel to the corporation, and the commissioner of public works, for four years; the commissioners of police, of the fire department, of the health department, of public charities, and the commissioners of taxes and assessment, for six years. Each head of a department appoints all his subordinates, and determines the number required, but subject to the revision of the board of apportionment. No regular clerk or head of a bureau can be removed until he has been informed of the cause, and allowed an opportunity of making an explanation; and in every case of removal, a statement showing the reason therefor must be filed in the department.

We described briefly in our first report the organization of the different departments, and the powers and duties of each.

The mayor, in virtue of his right to appoint all the heads of departments, and as head of the board of estimates, two of whose three other members are appointed by the mayor, seems to be possessed of almost arbitrary power; but the charter places some checks on the exercise of that power. The mayor holds office but for two years; the comptroller, who sits with him on the board of estimates and apportionment, holds office for four years, and the president of the department of taxes and assessment for six years. Perhaps neither of those officers owes his appointment to the mayor of the time, or seeks or expects re-appointment at his hands.

Both these and all the other heads of departments, even if appointed by the mayor, are virtually independent of him, as although the head of the department may be removed by the mayor for cause, it must be for such cause as the governor of the state deems sufficient; and the mayor himself may be removed by the governor for cause, after having

*Sec. 105 of the charter.

been heard in reply to the charges made against him. The mayor has seldom been accused, or even suspected of complicity in jobbery or corrupt practices of the grosser kind, or even of conniving at the frauds by which the ratepayers have been swindled out of so many millions.

The City of Brooklyn.

The Act of 1888 which "revises and combines in a single Act all existing and special local laws, affecting interests in the city of Brooklyn," in other words the latest edition of the Brooklyn charter, occupies 162 pages of last year's statute book. In this the division of the city into wards, the framework of the government, the mode of election, the powers and duties of the mayor, the council and the heads of departments, and the manner in which several of those powers are to be exercised, and several of those duties to be discharged, are defined and prescribed at great length. It will be sufficient to describe the more important differences between the government of this city and of the city of New York.

The city is divided into twenty-six wards. and each ward is declared to be a town in the county of Kings, the city not being a county in itself, as New York is, but still requiring to be represented on the county board of supervisors, by which the work for the whole county is done, and county taxes are imposed. The city is divided into three aldermanic districts, each made up of the wards named in the act. Every two years at the annual state election four aldermen, from each aldermanic district, and "seven aldermen at large from the entire city," are elected. The nineteen aldermen so elected constitute the common council.

No provision is made for minority representation, as in the city of New York. The aldermen receive no compensation for their services, and no alderman can hold a public office of any kind, except that of notary public or commissioner of deeds. The council elect a president annually, and appoint a clerk, who is also the city clerk, and holds office for two years. A majority of the aldermen elected form a quorum. As in other cities, ordinances passed by the council may be vetoed by the mayor, and may be passed over the veto by a vote of two-thirds of all the aldermen elected. No debt or obligations can be created by the council except by ordinance or resolution specifying the amount and the object of the expenditure, and the council are required to cause a full statement of receipts and expenditures to be published at least twenty days before each annual election, and with it a statement in detail of the financial affairs of the city. The council is required to hold a meeting every Monday, and may hold special meetings.

The powers of the council are more extensive than those of the New York council. They order and direct the levy and collection of assessments, and manage the property and finances, subject to the powers and duties of the departments. They supervise the affairs of all the departments and officers, examine into charges preferred against any officer, clerk or agent, and for this purpose have access to all books and papers, and may administer oaths and examine witnesses. They regulate matters connected with the public wharves, and with parks, places and streets, regulate bathing, the burial of the dead, the extent of the fire districts, the inspection of weights and measures. They prohibit, or license and regulate, places of public amusement, regulate and license common carriers, hawkers, hackmen, and all the occupations usually subject to municipal regulations, fix the license to be paid for each car used by a street car company, establish, license, and regulate public and private markets, license or prohibit slaughter houses, and any noxious traffic or business; prohibit and abate nuisances and the keeping of disorderly houses, direct the making of drains, the filling up of lots and the construction of fences; may make, establish, amend (or repeal) such other ordinance and rules, police, health, excise, fire and building regulations, and such by-laws, not contrary to the law of the United States, or of the state, as they may deem necessary, to carry into effect the powers conferred on the Council by the laws of the state, and such as they may deem necessary and proper for the good government, order and protection of persons and property and for the preservation of the public health, and of the peace and prosperity of the city.

What power these latter provisions confer may be matter of doubt, but the council has, in several respects, more power than the council of its sister city. Brooklyn also has its board of estimate. It is composed of the commissioners of the sinking fund of the city, who are the mayor, comptroller and auditor, and of the supervisor at large and the treasurer of the county of Kings. The heads of all the departments of city and county, and the county supervisors send to this board estimates of what, in their opinion, is required in each department for all city and county purposes for the next ensuing year. The board of estimate fix the amounts to be raised for the county supervisors, and for the several departments, but the amount to be raised in the city must not exceed two cents in the dollar on the aggregate of the assessed value of the previous year. This does not include any amounts to be paid on account of interest or principal of the city's debts. The charter requires the board to include in their estimates sums not in excess of amounts stated, for making and repairing streets, sidewalks, drainage and other purposes, The estimates for city purposes must be submitted to the city council, which "may, by a majority of votes, reduce the several amounts fixed by the said board of estimate for the several city departments, officers and commissioners, including the board of education; but they shall not increase the said amounts." Over the county expenditures the city has no control, except what is obtained by having its representatives on the board of estimate and on the board of supervisors. The mayor, comptroller and common council are required to include in their estimates specified sums for the support of certain hospitals and other charities.

The council have power, also, to fix the salaries of the mayor, the comptroller, the auditor, the treasurer, the collector, the assessors, except the president, the attorney and counsel of the corporation, and of all other officers whose salaries are not fixed by law; but no salary payable to a head of a department, commissioner, assessor, or justice shall be changed during his term of office.

The council have power to establish markets, lay out parks, build bridges, and make other improvements, and to create loans and issue bonds therefor; but they are not permitted to issue such bonds until the proposition for creating such debt has been submitted to the electors of the city at a regular charter meeting, three months notice having been given, and has received "the affirmative vote of a majority of the voters at such election." If the majority vote in favor of creating the loan the common council, which shall be in office after such election, may, by a vote of a majority of all the members elected confirm the loan, but no bonds shall issue until the council have made specific provision for a sinking fund, to be raised by annual tax. After the taxes for any year have been levied, the council may make temporary loans in anticipation of the collection of the taxes.

Although the powers of the council, and especially its control over the taxation and expenditure are—at least relatively—so much greater than the New York council possess, they possess really no executive power. That is placed in the hands of the mayor and in the departments, whose heads the mayor appoints, except in so far as the powers of the comptroller and auditor, who in this city are like the mayor himself, elected by the people at large, may be regarded as executive.

The mayor, comptroller and auditor are elected for two years, on the day of general election, of every second year, but are voted for on a separate ballot. The mayor must be at least twenty-five years of age, and must have resided in the city at least five years. He is, *ex officio*, a supervisor and a justice of the peace. Each ward elects one supervisor, every alternate year, to hold office for two years, and the supervisors so elected with the mayor, represent the city on the county board. The salary of the mayor is fixed, by the charter, at $6,000. Besides the powers ordinarily conferred on the mayors of cities, he has the power to suspend, for cause, any license, and its suspension remains in force unless removed by the council. The mayor, jointly with the comptroller, signs all warrants, bonds and other obligations of the corporation, under the conditions prescribed by the charter.

The administrative power, says the charter*, shall be vested in the mayor, the heads of departments, hereinafter named, and such other officers as shall, from time to

*Title 3.

time, be created by law or appointed by this act, and "there shall be the following departments:" Finance, audit, treasury, collection, law, assesment, police and excise, arrears, health, fire, buildings, city works, parks, and public inspection.

The heads of all the departments, except finance and audit, are appointed by the mayor. Each head of department appoints, and removes at pleasure, a deputy who may perform all the duties of the head, in his absence, except that of making appointments. The head of a department may appoint and remove his clerks and other subordinates and fix their salaries, but after the expiration of thirty days from the time when a new officer has been appointed the head of a department he may remove any clerk or subordinate only on filing, in writing, with the city clerk the reasons for such removal, and these shall not be questioned in any other place. Foremen, inspectors and labourers employed by the departments may be removed at any time. Persons employed on the police force, or the force for extinguishing fires, cannot be removed unless convicted, after a public trial, of misconduct or neglect of duty, or adjudged incapable of performing their duty. City officers cannot hold a second public office or be interested in a contract, and none are allowed to receive perquisites or fees for their own use. The heads of departments are appointed for two years.

The mayor also appoints the assessors for five years, and the members of the board of education who hold office for three years.

The mayor cannot remove at will any officers he appoints. He may suspend any one or more of them provided "he forthwith serve in writing, upon the person suspended, the charges and specifications upon which suspension has been made; and upon a notice of not less than five nor more than ten days served upon the mayor by the person so suspended, the special term of the supreme court shall forthwith hear the proofs and arguments upon such charges and specifications and determine thereon if such suspended officer should be removed, and the judgment of such special term, that the officer be removed, affirmed by the general term of the supreme court, shall remove the person so suspended from office from the day of his suspension." If the decision of the special term, or of the general term, on appeal, be against removal the suspension shall thereupon cease. The tenure of office in this case seems more secure than in the city of New York, where the mayor may dismiss any officer, subject to the approval of the governor of the state.

The powers possessed by the comptroller in New York or Philadelphia are in Brooklyn divided between the comptroller and auditor. The more important officer is the comptroller, whose salary is $6,000. He directs and manages the accounts subject to the ordinances of the common council, renders to the council, as often as required, a full and detailed statement of all receipts and disbursements, liabilities and resources, and such other information as may be necessary to a full understanding of the financial affairs of the city. He prepares the annual financial statement and manages all the financial affairs of the city. He may administer an oath to anyone required to render an account or make a return to him, or to furnish proof of his right to receive any sum of money from the city. He prescribes the form of keeping books and rendering accounts. No expenditures, debts or disbursements of any of the departments are paid except upon vouchers properly certified and audited. All accounts kept or rendered in any of the departments must be kept in the manner prescribed by the comptroller and be subject to the inspection and revision of the officers of his department. When city bonds are to be sold the comptroller is associated with the mayor in conducting the sale in the manner prescribed by law. Accounts of the receipts and expenditures of each of several funds named in the charter must be kept separately. The comptroller has the custody of all securities, books and papers belonging to the commissioners of the sinking fund of whom he is one.

It is the duty of the auditor, whose salary is $3,500, to examine all bills presented against the city for payment. No claim against the city, including claims for local improvements, shall be paid unless he shall certify that the services have been rendered, or the materials furnished for which such bills may be presented, and that the charges are just and reasonable or according to contract. All moneys drawn from the treasury shall be upon vouchers for the expenditure thereof, examined and allowed by the auditor, and also approved by the comptroller in whose office they shall be filed. He may examine per-

sons presenting claims, or other witnesses respecting such claims, on oath; may require from the different officers all the information they possess, and inspect any books or documents in their offices. He makes a report, every week, to the council of all claims presented and of his decision upon each.

No money can be drawn out of the treasury, except in pursuance of an appropriation by the common council, or under the provisions of existing laws, and upon warrants signed by the mayor or acting mayor, and by the comptroller or his deputy, and countersigned by the city clerk, or in his absence by his assistant. "Redemption moneys may be drawn out of the treasury by checks signed by the registrar of arrears and countersigned by the comptroller."

The duties of the collector of taxes are little more than those of a receiver of taxes; the duties of the department of arrears, which enforces payment, are defined at great length. The officer known as attorney and counsel of the corporation, receives a salary of $8,000, and pays all fees, fines, and penalties over to the treasurer. A president and ten assessors form the board of assessors. The assessors make out the assessment lists and rolls for taxes, and local improvements according to law, and revise and correct the rolls in the manner prescribed by the charter. The taxes levied and confirmed upon properties in Brooklyn by the supervisors of Kings County since 1861, which remain unpaid are declared good, valid, and effectual in law, and many provisions of a special character are made. Sixty-five sections covering sixteen pages, provide for the establishment, organization, and management of a police force, and define the powers and duties of the commissioners, officers, and policemen. All that relates to the organization of the health department, the fire department, the department of buildings, and the duties of officers, and men is set forth at considerable length. Provisions respecting the materials to be used in buildings, the character of the walls, the dimensions of timbers, and the manner in which they should be laid, the manner in which chimneys should be constructed, sewers and drains laid and connected with main sewers, ventilation provided for, and plumbing done are many, and deal minutely with all these subjects; the provisions respecting the construction of tenement houses, especially appear to have been carefully drawn. The supreme court, the court of Kings County, and the city court of Brooklyn, are authorised and required to give effect to the decision of the commissioners when applied to. One officer, the commissioner of city works, has control of all the work of making, improving, and cleaning streets with their crossings, gutters and sidewalks, prepares and carries out a general system of sewers, and controls the construction, extension and repairs of the waterworks. Everything done on any street, lane, or place, must be done by his authority, and he controls also the distribution of water, the collection of the water revenue, the erection and care of public buildings, the work of excavation, the filling of lots, and the licensing of vaults and cesspools. In his department there are six bureaus.

The common council may, on petition of a majority of the property owners, or of the owners of a majority of the property, or by a three-fourths vote of the board of aldermen and the consent of the mayor, without such petition, open, close, extend, widen, regulate, grade, pave, regrade and repave roads, streets, lanes and avenues, and cause public squares and parks to be opened, regulated, ornamented, and perfected, and cause the expense to be assessed, and be a lien on the property benefited in proportion to the amount of such benefit.

The mode of carrying out such improvements, and assessing benefits and injuries, is fully prescribed.

The duties of other departments and of the board of elections are also described at length. The city is divided into four police districts. A police magistrate is appointed for each district by the concurrent vote of the mayor, comptroller and auditor. The charter states where each of the four police courts must be held.

The charter provides that no railroad shall be constructed or operated upon or along any street or avenue unless a majority of the owners first petition the council therefor, and the council authorise the construction. Considerable exceptions, however, are made to this provision.

From all this it appears that in Brooklyn, as in New York, the people expected to get rid of many of the abuses in civic government, of which they had so much reason to complain, by placing all executive power in the hands of the mayor. The tendency in the other cities of the state seems to be in the same direction. An Act, to amend the charter of Syracuse, passed last year, gives to the mayor the power to veto any ordinance passed by the council, providing that the council may, by a two-thirds vote of the whole body, pass any ordinance over the mayor's veto; and provides that the supervisors from the several wards and the mayor shall constitute the board of auditors. In this city, whenever a street is repaired or remacadamized, graded or regraded, it must be paid for as a local improvement. One of the many Acts, to amend the charter of Buffalo, provides that thenceforth the term of the office of the mayor, the comptroller, the street commissioner, and the overseer of the poor, shall be two years, of other officers three, of others four, and of the assessors five years.

Some years ago a general Act, respecting the incorporation of villages, was passed, but nearly all the villages, it would seem, had special charters. Several of the Acts passed every year are Acts to amend village charters, enlarging the powers of the village council, or making some change in the mode of transacting municipal business.

The mode of assessment in the State of New York differs in some respect from that of many other states. Real and personal property are liable to taxation, but not income. Persons liable to taxation are not required, as in other states, to furnish the assessor with a "list" of their property. That the assessors are required themselves to make out. Those who think themselves aggrieved by the assessment, may apply for a reduction, and in such case the assessors may examine the applicants on oath. The real estate exemptions are of the usual character.

Pennsylvania.

From its earliest days Pennsylvania was noted for its democratic tendencies. For some years after it became subject to English power, the Dutch court continued to manage its local affairs. Then the book of the Duke's laws became its code. The charter to Penn authorized him to divide the country and islands into towns, hundreds and counties. He was afterwards authorized to erect manors. The county, however, became "the element of primal importance," and all local affairs were managed by the Court of Quarter Sessions, the town becoming less important than it had previously been. The grand jury assisted the Court of Sessions, in estimating the county expenses, and making an assessment to defray them. In 1696 a law was made, creating a body of six assessors, to assist the sessions and grand jury. This body had authority to levy a rate of a penny in the pound, and a six-shillings poll tax. In 1724 a law was passed, providing for the election of three commissioners "to perform the functions," which previously belonged to the sessions, and to discharge other duties. This law divided the counties into districts. In 1779, the assessment board, consisting of three commissioners and six assessors, appointed two assistant assessors for each township, and the county clerk's office was created. In the colonial times, the management of roads and bridges was vested in the county. All public highways were laid out by order of the governor in council; minor roads by order of the Quarter Sessions, on report of viewers. Roads and bridges were constructed at the expense of the county. Afterwards highways were transferred to township supervision. In 1771, the justices of the peace appointed two overseers for each township, who were authorized to levy a highway rate. At the present day, the officers of the townships have charge of local roads and highways within their several townships, and have power to impose rates, within certain limits, for road purposes. The highest township authority is a board of supervisors, generally two or three in number, whose members hold office for three years. The township also elects an assessor, assistant assessor, a town clerk, treasurer, auditors and, when the poor are a town charge, overseers of the poor. The people do not assemble in town meetings to determine what improvements shall be made, what sums expended, or what rates levied. The supervisors may levy a rate not exceeding one cent on the dollar for road purposes. Any person may work out

his share of this tax on the roads, at a specified rate of wages. The township authorities have little authority besides.

The chief authority for the management of all municipal affairs within the county, is the board of commissioners. The commissioners are three in number, elected for three years upon a minority vote system, each elector being allowed to vote for two candidates only. Several county officers, including auditors are elected also. The commissioners erect and maintain all county buildings; manage the prisons and other public institutions; have charge of the poor; construct bridges and other works of importance to the whole county; levy rates sufficient to cover all county expenditures, and through collectors appointed by themselves, collect all county and state taxes; they also audit the accounts of the townships. The commissioners may with the approval of the court of quarter sessions erect "a house for the destitute," for the accommodation of all poor persons who have gained the required legal settlement. This institution is managed by a board of directors. The quarter sessions is still the body to which application for opening a new highway must be made. A writer in the Johns Hopkins series, says of this state—"The control over matters pertaining to self government was not given to individual isolated communities as in New England; nor was it concentrated in the larger unit the county as in Virginia and Maryland. And yet the system of Pennsylvania was quite as democratic as the one, and as healthfully centralized as the other. The power to make by-laws for municipal management as well as the authority to legislate for the entire province was from the beginning in the hands of the people or their delegates. All public officers were either elected directly or chosen by those who were. Penn himself could not appoint even a justice of the peace. The words of the historian Bancroft are strictly true. But for the hereditary office of proprietary, Pennsylvania has been a representative democracy."

Ohio.

As we advance towards what was known, in the United States, a few years ago, as the great North-west, we find municipal institutions becoming in some important respects more like the system which Mr. Baldwin's great measure established in Upper Canada. The municipal system of Ohio is chiefly remarkable for its extraordinary diversity, and for the means employed in at least one of its counties and in its cities, especially its chief city Cincinnati, to place checks and restraints upon its municipal councils; but in this state we find the townships doing nearly all their municipal work, legislative as well as administrative, not through the people themselves in township meeting as in the New England states, but through an elective board whose members are called trustees.

Ohio Townships.

The municipal system of Ohio is in many respects peculiar. The county, rather than the town, or township as it is called, seems to be the municipal unit in the state, and the electors of the townships do little more at their annual elections than elect the three trustees who form the township board or council and the other town officers—a treasurer, an assessor, or, if the county board has divided a township into more than one electoral precinct, an assessor for each precinct and such number of constables and supervisors of roads as the trustees may direct. "An original surveyed township" in which there are portions of the lands set aside for school and other purposes, may, on application to the county commissioners and on its being proved that there are at least four electors in the district be organized for municipal purposes. The commissioners may order, an election of three trustees and a treasurer. Provision is made as to the mode in which these extraordinary elections are to be held. If the people fail to organize, or the electors refuse or neglect to act the county auditors may appoint trustees and town officers. It must be difficult in such cases to find room for choice. Townships, fully organized, are called civil townships, and are bodies politic and corporate, with the usual powers, privileges, and responsibilities. The law provides how townships may be divided, or may extend their boundaries, and how those changes that are found desirable under

various circumstances may be made. Provision is also made for the management of school and ministerial lands, and for the apportionment of the proceeds. All religious denominations that have any members in the township are entitled to participate in the proceeds of the ministerial lands in proportion to their numbers. The provisions respecting these matters and the holding of township elections occupy several pages of the statute book.

The township, unless when special questions are submitted to it, does little more at the annual meetings than elect trustees and officers. The trustees as representatives of the people do much of what is done by the people directly at their primary meetings in the New England towns. The trustees determine on or before the 15th day of May in each year, the amount of taxes necessary for all township purposes and certify the same to the county auditor. This amount, which does not include what is required for the support of schools, or on account of expenditures specially authorized, the trustees certify to the county auditors. It must not exceed one mill on the dollar of the taxable valuation of the property, when that does not exceed $200,000; and as the valuation increases the maximum rate becomes smaller, so that when the valuation exceeds $800,000 the maximum rate is one-fourth of one mill. The trustees may make an additional levy, not exceeding six-tenths of a mill to meet extraordinary expenses in the relief of the poor, and if more money is required for roads and bridges they may order an additional tax of one mill on the dollar, to be paid in labour, as the other road assessment may be paid, and one mill to be paid in cash. The money paid into the treasury for the construction and repair of roads and bridges the trustees cause to be appropriated to such works, letting them, after due notice, by contract to the lowest bidder; and when the work is performed the trustees draw an order in favour of the person by whom it has been done for the amount to which he is entitled. They provide scrapers and other implements for the supervisors of roads. When private persons desire to have a road laid out for their accommodation they apply to the trustees, who, after notice, appoint viewers to ascertain whether the road is required, and what damage would be done to any parties by opening it. If, after due notice, and the hearing of objections, should any be made, the trustees decide that the road should be opened the applicants may proceed with the work, after they have paid the damages awarded, and entered into a bond to keep the road in good condition. A chapter relating to township roads provides that "a township road which commences in a state turnpike, township, or county road, and is not less than thirty feet in width, and passes on and intersects another state turnpike, township, or county road, shall be opened and kept in repair by the supervisor in whose district it may be situated in whole or in part, and the costs of the view and survey of such road shall be paid out of the township' treasury."

The trustees are required to make repairs on the approaches to bridges, when the cost will not exceed fifty dollars, and they are required to set apart at their annual meeting, for the repair of all roads constructed and controlled by the county commissioners, such portion of the two day's labour and the labour in commutation of road tax, and of the money received on account of the township road tax, as they think just and fair. It is probable that they prefer to throw the greater part of the cost on the county and therefore appropriate a small part of the means at their disposal for road work to such purpose. In some counties the trustees supervise the expenditures on repairs of such roads. The trustees may change the direction or width of a township road. All township roads are declared public highways.

The trustees, if any persons interested petition for the construction of a ditch, drain or watercourse within the township, may, if, after having given due notice to those concerned, and having viewed the ground, and heard objections, they come to the conclusion that such ditch or drain is necessary and conducive to the public health, convenience or welfare, locate and establish the same, and determine all applications for damages. Appeal from their decisions may be made to the Probate Court, and in such case a jury of twelve is appointed to examine the ground, hear evidence, and render such verdict as seems to them just. If the jury decide that the drain should be made, or if there be no appeal, the trustees divide the work into suitable sections, not less in number than the owners of the land, and apportion the sections to the owners according

to the benefits they are to derive from the work. If any owner fail to do his share within the time appointed, the trustees let the work on his section at public competition, and, when the work is completed, report to the county auditor, who places the amount on the tax duplicate to be collected as other county taxes are collected. The trustees may also, on application, cause ditches to be enlarged, repaired or cleaned. For their services, in all such cases, the trustees are entitled to fees.

The trustees may accept land for a cemetery, and may expend a sum not exceeding $2,000 a year in purchasing land, laying out a cemetery, and keeping it in order, if authorized by a majority of the votes given at a meeting convened to consider this question, and impose a tax in order to raise the amount required. They may also, if authorized in like manner, impose a tax not exceeding one-tenth of a mill for the support of a free library, and may procure a hearse, and cause a vault to be erected.

And when the voters desire to erect offices or an infirmary, or to construct a bridge or bridges, a vault or a cistern, or to purchase a site for any such improvement, or to purchase a fire engine, hose and apparatus, or to build or improve a turnpike, or to purchase one or more turnpike roads, and to make the same free, or to improve or repair any of the above-named objects; or to borrow money to cover a deficiency, or to pay any bond, award, claim or indebtedness, or to make any improvement of a local character not herein specified, the trustees may issue and sell their bonds for the amount required, provided, notice having been given for at least thirty days previously, the question of the issue of bonds, to a certain amount, for any of those purposes, be submitted to the electors at a general election and two-thirds of all who vote upon this question vote in favour of the issue.

The trustees audit the accounts of the town officers, and when necessary act as a board of health. Where a harbour master is required he is appointed and his duties are defined by the trustees.

The duties of the other officers are of the usual character. The work on each road section is superintended by the officer here called supervisor. All taxes for roads and bridges may, unless where there is express provision to the contrary, be paid in labour at the rate of $1.50 per day, and statute labour may be commuted at the same rate.

The assessor, though elected at the township election is in all other respects a county officer. He prepares a list of all the property, real and personal, in his district, distinguishing what is taxable from what is exempt. Every person is bound to furnish a list of his property, real and personal, in detail. The assessor may examine those who furnish the lists, or any other witnesses on oath, and may employ many other means of determining the character and value of the property which should be taxed. He is also required to prepare, in detail, statistics respecting the agricultural condition of the township, its manufactories, mines, water crafts and various statements as to wages, investments, marriages and births; and every four years he is required to make an enumeration of all the male inhabitants above twenty-one years of age. All these and his assessment roll, when completed, he sends to the county officer. There is no township collection of taxes.

Counties.

Application for the erection of a new county is made to the general assembly in the manner prescribed. When a new county is established, the governor, by and with the advice and consent of the senate, appoints three commissioners to fix and establish the seat of justice for the county. It must be as near the centre of the county as possible, paying regard to the situation, extent of population, and quality of land, together with the convenience and interest of the inhabitants. The commissioners report their decision to the Court of Common Pleas of an adjoining county. If there is no town at the place selected the court appoints a director, who purchases not more than 700 acres of land at the place, at a price not exceeding that stipulated by the commissioners, lays it off into lots, streets and alleys, and sells the lots either at public auction or private sale, giving a title in fee simple to the purchaser; the price obtained is paid into the county treasury.

The affairs of the county are managed by a board of three commissioners, elected by the qualified electors thereof, who hold office for three years, one being elected every year. This board has the power to purchase, acquire, or appropriate and hold property for county purposes, to dispose of property belonging to the county that is not required, to sue and be sued, to plead and be impleaded, to employ counsel and pay them fees not exceeding $250 in any one case. They hold four regular quarterly meetings every year at the county seat, and as many special sessions as may be necessary. The commissioner whose time first expires is president. Their proceedings must all be public, and, as far as possible, in conformity with the rules of parliamentary law. Their clerk keeps a record of all their proceedings. No proposition involving an expenditure of $1,000 or upwards can be agreed to until twenty days after its introduction, unless by unanimous consent of those present, taken by yeas and nays. At the September sessions the commissioners examine and compare the accounts and vouchers of the county auditor and county treasurer, count the funds in the treasury, and direct the auditors to publish the exhibit of the receipts and expenditure of the past year.

A court house, jail, offices for the county officers and an infirmary are provided by the commissioners, when in their judgment such buildings are needed, and fire and burglar proof vaults, safes and other means of security in the office of the county treasurer. The commissioners keep the county buildings in repair, and they may authorize the auditor to contract for repairs of buildings or of furniture, not to cost more than fifty dollars. The state maintains lunatic asylums, and other charitable institutions. The commissioners may establish an infirmary and an orphan asylum, and these, when established, are entirely under their own control. They are required, also, to make arrangements for the maintenance or support of idiots and lunatics.

The towns are required to keep roads in repair, and to make certain repairs to bridges, and they may construct roads and bridges at their own expense. The work of construction and of repairs, when they involve a large expenditure, is, except in the case of private roads, undertaken almost exclusively by the county commissioners. The statute says* "the commissioners shall construct and keep in repair all necessary bridges over streams and public canals, on all state and county roads, free turnpikes, improved roads abandoned turnpikes and plank roads in common public use, except only in such cities and villages as by law have the right to demand and receive part of the bridge fund levied upon property within the same. They shall also construct and keep in repair approaches and ways to all bridges;" but when the cost of construction or repairs of approaches does not exceed fifty dollars, the work is done by the township trustees. When a bridge is to be built across a stream between two counties, the commissioners of the two agree how much of the cost each must contribute; for injuries done to a bridge or road, the commissioners may receive damages; when a bridge is to be rebuilt, the commissioners may change its site.

The powers of the commissioners, with respect to the construction of roads, are ample. The roads are of various classes. State roads are those which connect two or more states; they are constructed by the commissioners, and are not less than forty nor more than sixty feet in width. The powers and duties of the commissioners, and the manner in which they shall proceed in each case, to lay out the roads, appropriate (or condemn) the land required, determine the damages to be paid, and enter into contract for the work, are all fully set forth in the Revised Statutes, title 7. County roads are not less than thirty nor more than sixty feet feet wide. The statute describes fully the manner in which these and roads on county lines are to be laid out, established and constructed. The commissioners may construct turnpike roads leading from the county seat, or in any other part of the county. Of these roads which are as wide as state or county roads, at least twenty feet in width must be turnpiked with earth so as to drain freely to the sides, and not less than ten or more than sixteen feet in width must be raised with stone or gravel not more than twelve inches thick in the centre, or eight inches at the outside, well compacted together in such a manner as to secure a firm, even and substantial road. All the preliminary work of viewing, laying out the roads and acquiring or appropriating

*Sec. 860.

the necessary land and materials for roads of this class is performed by three commissioners whom the county commissioners appoint for the purpose. The contracts are publicly let, by the county commissioners to the lowest bidder; but only the preliminary work can be done until the probable cost having been ascertained, the question as to the policy of constructing the proposed road by general tax is submitted to the electors of the county at an annual spring or fall election. If the electors approve of it, the commissioners may issue bonds for the amount required, and levy, in addition to other taxes, a tax of not more than four mills on the dollar of valuation on the grand duplicate of taxable property in the county. A majority of the land owners of any part of the county may petition the commissioners to have a free turnpike constructed. Thereupon the county commissioners may appoint a board of three commissioners, judicious freeholders of the county, to lay out, establish and construct such road, and in such case they may levy in addition to other taxes a tax not exceeding ten mills on the dollar on the taxable property within the bounds of the road for as many years as may be stated in the petition, not exceeding eight years; but no more than a sum sufficient to cover the actual cost of construction and maintenance shall be collected. The special commissioners may receive subscriptions and donations in real or personal property, or in money. They account to the county commissioners. "The taxes annually levied for road purposes by the trustees of a township, which may be collected within the bounds of any free turnpike road, including the two days labour authorized by law, must be applied in the construction and repair of such road, under the direction of the commissioners of the road, until the road is completed." The lands within one mile on each side of such free turnpike road may be included in the road district, if a majority of the owners sign the petition, and the county commissioners think such extension necessary; but when one such road crosses another, the lands which lie within a mile of both are assessed and taxed in proportion to the benefits derived from each of them. There are other provisions to meet special circumstances. When one mile of the road with the bridges and culverts thereon is finished, the road commissioners may require the county commissioners to take it off their hands, and thenceforth to keep that part of the road in repair, and so of every mile subsequently finished.

When two consecutive miles or more of any free turnpike is made in good order for travel or transportation, and the taxes applicable thereto and the two days' labor will not keep the same in repair, and three-fourths of the resident freeholders on the road, after giving notice, petition the county commissioners therefor, it shall be their duty to authorize the commissioners of the road to place a gate or gates on the road, and to charge such rate of toll as, when added to the common tax of the grand levy and the two days' work, will keep the road in good repair. And the road commissioners shall continue to manage such free turnpike road, and have the benefit of all laws regulating turnpike roads in the collection of tolls and other matters. The county commissioners may consolidate two or more free turnpikes, placing them under the management of one board. When a free turnpike is to be constructed in two counties, the county commissioners of each appoint road commissioners, who act together, forming one board. Road commissioners may issue bonds, payable at the county treasury in instalments, at intervals not exceeding the number of years set forth in the petition.

The county commissioners, whenever in their opinion the public interest will be subserved thereby, may surrender to any turnpike company any free turnpike or other road in the county, and direct that the taxes levied and collected for such road, and not otherwise appropriated by law, shall be paid over to such company, to be expended in constructing or repairing the road. The company must issue to the persons upon whose property taxes have been levied to construct or repair such road, certificates of stock for the amounts so paid, and upon these the parties receiving them shall be entitled to dividends as other stockholders may be. When three miles of the road have been finished, according to law the company may establish a toll-gate thereon, and for every additional five miles as finished, an additional gate may be erected, and the company may demand tolls thereat at rates not exceeding those allowed by law to other companies. The council of a village are authorized to borrow money, issue bonds, and levy a tax for the construction of free turnpike roads, terminating in or running through such village, if at some

regular election the majority of the electors approve of their doing so; they may in the same way aid in the construction of a turnpike road, on condition that it be extended to the village. The county commissioners may vacate a free turnpike, or any part thereof, which becomes useless, or remains unopened for five years after it has been established. The county commissioners may pay out of the county treasury any sum that remains due on account of the construction of the bridges on a free turnpike, which the road commissioners for want of means are unable to pay.

The roads constructed in that way are called "one mile assessment pikes." Chapter 8 of the same title makes provisions respecting what are called "two mile assessment pikes." This chapter provides that the county commissioners shall have power to lay out and construct any new county road, or to improve any state, county or township road, or any part thereof, or any free turnpike road, or any part thereof not completed, by straightening or altering the same, and by grading, paving, gravelling, macadamizing or planking the same, and by draining the same, and that they may vacate any such road or part thereof. They may improve any unfinished turnpike road other than such as charge and receive tolls, and when the grading has already been done, and the bridges and culverts already built, "one-half of the cost of such improvements shall be assessed upon the landowners along and adjacent to the line of the road, as provided in this chapter, and one half upon the grand duplicate of the county."

When it is proposed to complete or improve a road under the provisions of this chapter, five, at least, of the landowners interested petition the county commissioners and file a bond as security for the preliminary costs, which they must pay if the commissioners decide that the work should not be done. The commissioners appoint viewers and an engineer, who examine the road and the adjacent country, and report their opinion as to the desirability of the improvement. If they report in favor of it, and after hearing objections, for which opportunity must be given, the report is confirmed, the commissioners appoint a committee to value the lands to be taken, and estimate damages. After making allowance for these, they apportion the whole cost according to the benefit to be derived from the work, taking into account previous assessments made upon the properties for the construction of the road, and any benefit that will accrue to the land from the drainage resulting from the improvement. Objections may be made to their report, and another committee may be appointed to reconsider all these matters. The report of the second committee is final. No land shall be assessed that does not lie within two miles of the proposed improvement in some direction. Land previously assessed shall not be assessed for any extension of a road, unless the prior assessment be not deemed proportioned to the whole benefit resulting to such land. When a road to be improved under and by virtue of this chapter ends in a city or village, the corporate authorities thereof may, upon recommendation of the county commissioners, contribute an amount equal to one-fifth of the cost of the road, paying in bonds issued with the same conditions as bonds of the commissioners of free turnpike roads; but the entire tax imposed for such purpose must not exceed five mills on the dollar valuation in any one year. When such a road is continued to a city in an adjoining county, such a city may aid in the construction of the road to an extent not exceeding one-fifth of the cost. The commissioners appoint an engineer to make contracts by public outcry, or sealed bids, under the supervision of the commissioners, and to superintend the performance and completion of the work. The Judge of the Probate Court may appoint appraisers to value such materials as are taken for the work from the adjacent lands. The owners may appeal from their decisions to the Court of Common Pleas. The assessment may at any time be increased or diminished, as the circumstances require, and the county commissioners may at any time suspend operations, making due compensation to the contractors, if a contract has been entered into. The commissioners may issue bonds for such amount as the improvements will cost, payable in instalments or at intervals not exceeding in all the period of five years. Any road or part of a road constructed by a company may be surrendered to the county commissioners "without consideration," and the county commissioners, when they think that the public interest so requires, may purchase and make free any turnpike road, or part of a road, within the county. When a company proposes to sell, and the commissioners are willing to buy, the value is

determined by appraisement, and in such cases the appraised value of the bridges is paid out of the bridge fund of the county.

Another chapter makes provision for the repair of improved roads. In three counties each township is constituted a road district under the care of a superintendent, who is elected at the annual town meeting, and who has full control of all the improved roads, keeps them in good condition and has all the powers of a supervisor of roads. He may under direction of the commissioners contract for material for repairs, and in case of damage by floods may contract for repairs by job or day work; may certify to the county auditors what has been done and the cost, and upon order of the commissioners he may issue a warrant for such amount as is necessary in addition to the two days labour and the labour in commutation of taxes which the trustees are required to furnish for the repairs of such roads.

In thirty-two other counties the township trustees are required to take charge of the roads, and keep them in proper repair. The trustees may appoint supervisors. The trustees "set off" districts and persons who will perform in each district their two days' labour, and labour in commutation of taxes. They also set off from their common road fund such an amount as seems equitable to be applied to the care and improvement of these roads; and they may allow the use of the plows, scrapers, and other implements which they have provided for the use of the township. If the labour and money prove insufficient, the commissioners determine and levy an additional per centum of extra road tax to be borne by the taxable property of the county, not exceeding two mills on the dollar in any year.

In all other counties the county commissioners are themselves a board of turnpike directors; they divide the county into three districts, and each takes charge of one district; they hold a meeting of the board at least once a quarter at the county seat; they may appoint superintendents; they are required to keep a record of their proceedings, which is open to the public, and to publish in the newspapers such rules and regulations of labour and of travel on such roads as they have adopted, and, once a year, a detailed statement of receipts and expenditures; they may contract for labour and material, and may take material along the lines of road, paying such price as may be agreed upon or awarded; they inform the auditor of the amount required for repairs, and he levies the same upon all the taxable property, but the levy must not exceed three-twentieths of one mill for every ten miles of turnpike completed in the county. The proceeds form a fund from which payments are made upon the order of the auditor, issued upon the certificate of the board of turnpike directors in these counties. The township trustees, at their annual meeting in March, designate and set off such portion of the two days' labour as they deem just and equitable to be performed under the control of the board of directors or their superintendents. The commissioners are required to keep in repair such portions of improved roads as, after their completion, are included within the limits of a city or village "to points therein where the sidewalks have been curbed and guttered, and no further."

The commissioners may appropriate as county roads any turnpike or plank road, or part thereof, that remains unfinished for five years. Any such road that remains out of repair for six months may, on application of persons owning land in the neighbourhood, be declared "abandoned" by the court of probate after notice and hearing of all interested, and thereupon the commissioners may declare it a county road. The commissioners may cause damages done to roads by floods to be repaired, and may build embankments when required, levy a tax to cover the expenditure, and borrow in anticipation of such tax. What is called the national road is, for that portion within the county, in charge of the commissioners, and they may erect gates and collect tolls on it. The unfinished portion of it may be treated as a free turnpike.

When two-thirds of the resident freehold taxpayers on any line of state, county, or turnpike road, file a petition with the auditor for an extra tax for the purpose of constructing, repairing, or improving such road, he shall levy a tax for such amount as may be required, not exceeding in any one year six mills on the dollar, on the lands on each side not exceeding a mile in width, such tax to continue three years and no longer, unless the petition be renewed. Such tax shall be levied on the lands along the line of any such road in any township only when petitioned for by three-fourths of the resident freeholders.

All the taxes in such cases may be discharged by labour on the proper road under the direction of the supervisors.

Another chapter of the same title prescribes more carefully the powers and duties of the commissioners with regard to bridges. They are to construct and keep in repair all bridges over public canals, except on roads owned by incorporated companies, all necessary bridges in cities and villages that have not a right to demand and receive a portion of the bridge fund levied on the property within such corporations, and all bridges on state and county roads, free turnpikes, improved roads, and transferred and abandoned turnpikes and plank roads which are of general utility, and to make and keep in repair, when the cost exceeds $50, the approaches to such bridges. They may arrange with railroad companies for the construction, maintenance, and use of wagon tracks in connection with railroad bridges; may purchase toll bridges and issue bonds for the amount. Authority to levy taxes for all these purposes is given.

The powers of the commissioners with respect to the construction, repair and use of roads and bridges are very great. Whether any advantage is derived from having so many different kinds and classes of roads, and so many modes of doing the work of construction and repairs, we have not been able to learn.

When railroads wish to establish toll gates the consent of the county commissioners is required. They may offer rewards for the apprehension of persons accused of felony, and especially of horse thieves, and it is their duty to destroy the implements of those accused of making counterfeit coin. They are required when that has not already been done, to cause a true meridian to be established near the county town, to employ a person to ascertain once a month the declination of the magnetic forces, and the true meridian, and to adjust to the true meridian any compass or other instrument to measure angles. They may cause the corners of townships to be established.

The powers of the county commissioners, and especially their taxing powers, are very extensive. If they refuse or neglect to levy such tax as may be necessary to pay the interest, and the stipulated portion of the principal of the debts contracted for the purchase of land and the erection of county buildings, the auditor is required to levy such tax and place it upon the tax list.

Drainage.

The county commissioners may also "cause to be located and constructed, straightened widened, altered, or deepened, any ditch, drain, or watercourse when the same is necessary to drain any lots, lands, public or corporate roads, or railroad, and will be conducive to the public health, convenience, or welfare." Chapter 1 of title 6 prescribes in detail the manner of proceeding. Parties interested file a petition with the county auditor, who, if the proper bond to secure payment of the preliminary expenses be filed, delivers a copy of the petition to the county commissioners. They examine the line of the proposed improvement and the adjacent premises, and if they find for the improvement, "direct an engineer to make a survey, and prepare a plan of the works required, an estimate of the cost, a schedule of the lands and roads to be benefited, an apportionment of the number of lineal feet and cubic yards of the work to each lot, tract of land, road, or railroad, according to the benefits which will result to each, an estimate of the costs of location and construction to each, and a specification of the manner in which the improvement should be made. When these papers are filed with the auditor he causes all interested to be notified. The commissioners meet at the auditor's office on the day named by him to examine the reports, plans, estimates, and apportionment of the engineer, and if they are not satisfied they may themselves go over the premises, and by actual view, apportion the cost of location and construction. On a day, of which notice has been given, they hear and determine applications for damages. Appeal from any or all of their decisions may be made to the probate court. When it is decided that the improvement shall be carried out the commissioners offer the work to public competition in sections not less than the number of lineal feet apportioned to each lot or separate tract of land, public or corporate road, or railroad. The work is done under the supervision of the engineer appointed by the commissioners. The commissioners may issue county bonds for the amount of the cost of

the work, and determine at what time and in what number of assessments they will require the same to be paid by the persons or corporations interested, and under the assessment made by them to be placed on the "duplicate" against the lots, lands, or roads so assessed. A township or a corporation may apply to the commissioner to have a drain constructed. In like manner a ditch may be enlarged, repaired, or cleaned out.

County Officers.

The county auditor, recorder, surveyor and clerk of the court of common pleas, are elected by the electors of the county for three years; the treasurer, sheriff, coroner and prosecuting attorney for two years.

The duties of the auditor are many and various. He is *ex-officio* clerk of the board of county commissioners: To him are sent all the assessment rolls, and when these have been equalized by state and county boards, and statements have been sent to the auditor of all the sums to be levied for state, county, township, hamlet, village, city, school and other purposes, he apportions the amounts of the general taxes amongst all those assessed and the amounts of special levies according to the special assessments. He charges those whose names were omitted in the assessment lists, and he may make reductions where he finds the assessment excessive. He gives to the treasurer a copy of the tax list so prepared, and charges him with the whole amount. He keeps an account current with the treasurer, shewing all money paid into the treasury and paid out. The auditor certifies all moneys paid in, except those paid as taxes on the duplicate, and twice a year has an accounting with the treasurer in which he compares all amounts credited as tax payments with the duplicate. He issues warrants for all moneys payable out of the treasury to city, village, hamlet or township, and, on proper vouchers being presented, for all sums payable for county purposes, which have been allowed by the commissioners, or which are fixed by law. He has a right to examine the registry of deeds of his county free of charge, and to discharge prisoners confined for non-payment of fine or assessment due the county. He must furnish to the state auditor a complete list of all the taxable property in the county made out in the prescribed manner, abstracts of his half yearly settlements with the treasurer, a quadrennial return of the deaf and dumb, blind and idiotic, and a summary of the statement of farm animals prepared by the assessors. He must keep an account with each township, city, village and hamlet. He has duties of an administrative character to discharge, when application is made for the construction of a new county, free turnpike, or other road, or for the construction, repairs, or cleaning out of drains. To him in some cases the petitions are sent, and by him the machinery is put in motion. In his office must the plans and profiles, the decisions of the commissioners or of the court of probate, and the assessment papers be filed in all such cases, and by him notices of meetings are published, and notification is made to the owners of property. In certain cases he is authorised to levy such taxes as are necessary in order to meet the obligations of the county. He is also sealer of weights *ex-officio*. The auditor is paid for his services to the public by a salary, which varies according to the population of the county from $800 to $3,300. He receives fees for the services of himself or his assistants as sealer of weights, for the issue of various certificates, and for his work under the improved road law, the free turnpike law, and the drainage laws.

The county treasurer is the receiver of taxes also, and has the usual powers to enforce payment. He pays on warrant of the state auditor, all sums collected by him for the state, and on the warrant of the county auditor, all sums due to cities, villages, hamlets and townships, and to all whose claims agsinst the county, or against any particular fund have been duly allowed. At their September session, the county commissioners examine and compare the accounts and vouchers of the county auditor and treasurer, count the funds in the treasury, and direct the auditor to publish an exhibit of the receipts and expenditures of the past year.

The prosecuting attorney, clerk of the court and sheriff, pay into the treasury all moneys received as fees and fines, and their accounts are audited by the commissioners, who compare their returns with the accounts of the treasurer. The auditor and treasurer every half year make out and publish an account of the money in each fund, and of the

bonds, securities and assets. On application of twenty tax payers, the court of Common Pleas is required to appoint persons to examine the books and papers of the offices of the auditor and treasurer and report under oath the result of this examination. If they report a breach of the bond of either officer, it is the duty of the prosecuting attorney to commence forthwith an action on such bond.

The recorder keeps a register of deeds and mortgages and a record of plots or maps of town lots. The duties of the surveyor are chiefly to prevent disputes as to boundary lines.

Board of Control.

In at least one of the counties there exists a body peculiar, we believe, to this state known as a board of control. The law provides that such a body consisting of five members shall be elected in each county containing a city of the first class, having a population exceeding 180,000. The members hold office for three years. A solicitor of this board is also elected at the regular election. He holds office for two years and is solicitor for the board of commissioners also. The board of control organize on the second Monday of April, elect one of of their own number president, and appoint a clerk and assistant clerks if necessary. All their proceedings must be public, and the yeas and nays must be taken on every question involving an expenditure of money. This board have final action and jurisdiction in all matters involving the expenditure of money, or the awarding of contracts, or the assessing or levying of taxes. No contract or release made, or liability incurred, or appropriation, or allowance, or taxes levied or assessed by the board of county commissioners, shall be valid and binding, unless a majority of all the members of the board of control present vote therefor, and no appropriation exceeding $100 can be made without their approval.

The board of control meet the board of commissioners in joint session once a quarter, and at such other times as may be necessary. At such meetings five members of both boards form a quorum, but a majority of each board is necessary to decide all questions. At these meetings regulations are made prescribing how accounts against the county are to be made out, examined, certified and audited, before being allowed and approved; how monthly pay rolls are to be made out, and upon what evidence the auditor may draw his warrants for the same.

The authorities of the county institutions and the heads of departments, send to the auditor their estimates of the amounts required for the different services for each month of the ensuing year. These estimates the auditor and the two boards revise ; the auditor furnishes to both boards statements, shewing the balance to the credit of the different funds ; the monthly expenditure out of each fund during the previous year ; the annual expenditures for five years ; the average monthly and annual expenditures ; an approximate and detailed estimate of the money needed to pay all lawful expenses of the county for the twenty months following, not to exceed $50,000 per month, and his estimate of the total percentage necessary to be levied that year. He is required to avoid alike surpluses and deficits. Ten days after, the board of commissioners meet and determine the total tax levy they deem necessary for the year, not to be higher than the estimate of the auditor, and at a subseqent meeting they prepare detailed and specific appropriations for all the county services, the total not to exceed $50,000 a month. They send their estimates of taxes and appropriations to the board of control for approval, amendment or rejection. The board of commissioners is also bound to present to the board of control at each of its meetings, a true and accurate statement of all matters that have come before it, which involve an expenditure of money, or the awarding of contracts, or the levying of taxes, and all bids on contracts, all plans and specifications, and every paper that contains any information respecting such matters. The county solicitor must be present at all the meetings of both boards to give advice, and he is entitled to protest against any action taken, and to require that his protest be entered on the minutes. Any county officer may consult the solicitor as to his official duties and obtain his opinion in writing.

Cities, Villages and Hamlets.

In Ohio only cities, villages and hamlets are designated municipal corporations in the statutes.

Cities are divided into two classes. Cities of the first class are by the statute divided into three grades, and it is provided, that "cities of the second classs which hereafter become cities of the first class, constitute a fourth grade of the first class." Cities of the second class are divided into four grades; existing corporations organized as cities of the first class were to remain such. The class and grade were determined by the number of the population. Those cities which, according to the next preceding federal census, had more than two hundred thousand inhabitants, constitute the first grade of the first class; Cincinnati is the only city of that class and grade. Those which had more than 90,000, and less than 200,000, constitute the second grade. Cleveland is the only city of that grade. Those which had more than 31,500, and less than 90,000 inhabitants, constitute the third grade. Toledo is the only city of that grade.

In the second class are embraced all the cities whose population is more than 5,000, and less than 31,500. Columbus whose population exceeds 30,500, is the only city of the first grade, and Dayton the only city of the second grade. Sandusky, Springfield, Hamilton, Portsmouth, Louisville and Akron have each more than 10,000, and less than 20,000, and belong to the third grade. The cities of less than 10,000 inhabitants, and more than five, belong to the fourth grade.

This system of classification seems to have been adopted in order to evade article 13, sec. 1, of the state constitution, which enacts, that "the general assembly shall pass no special act conferring corporate powers."

"Municipal corporations" which have more than 3,000, and less than 5,000, inhabitants, are villages of the first class. Those which have more than 200, but less than 3,000, are villages of the second class. The act further provides, that "existing corporations organized as incorporated villages for special purposes, shall be hamlets." A hamlet could not after the passing of this general Act be organized until it had fifty inhabitants.

The statute provides for the organization of hamlets and villages, and for the advancement of hamlets to the rank of villages, of villages to the rank of cities, and of cities from one grade or class to another, when the population has become as large as the law requires, and the inhabitants desire such advance; and also for the annexation of territory, and for the annexation of one municipal corporation to another. When the corporate limits of a city or village become identical with those of a township, the township officers are abolished, and their powers and duties vest in and are performed by the council. The council of a city or village may change the boundaries of the wards by ordinance when circumstances render such change necessary to maintain an equality of population in the wards. Cities of the second class may be reduced to the rank of villages, and villages to the rank of hamlets when the inhabitants so desire, and hamlets may surrender their corporate rights.

The council of a hamlet consists of three trustees, one of whom is elected every year for three years. Their powers are extensive, but they cannot open new streets or rate land for the purpose, unless they all concur, and they can make no order for the improvement or repairs of a street or ward, except on petition of two-thirds of the owners of lots or land through or by which it passes.

In cities of the first and third grades of the first-class—that is in Cincinnati and Toledo—the legislative power is vested in a board of aldermen and a board of councilmen, which together form the common council. In cities of the first grade of the first-class (Cincinnati) the board of aldermen consists of thirty members, elected by five districts, to serve for four years. In cities of the third grade of the first-class (Toledo) the board of aldermen consists of one alderman from each ward elected for the term of two years. In both cities the board of councilmen consists of two councillors from each ward, elected for the term of two years. The mode of electing aldermen in those cities was different before the passing of this Act. When the board organize after an election each elects a president and vice-president. Each board meets in the council chamber at least twice every month, but both boards cannot meet in separate session on the same day. Every legislative act

of the council must be by ordinance, resolution or order passed by both boards. Any ordinance or order involving the expenditure of money, or approving any contract, granting any franchise or creating any right cannot after passage by one board be taken up by the other until at least one week has elapsed. The votes of a majority of all the members elected to each board is necessary to pass any ordinance or resolution involving any expenditure of money; and every ordinance or resolution in which such expenditure is involved, or the approval of a contract for the payment of money, or for the granting a franchise or creating a right, or for the purchase, lease, sale or transfer of property except such as levy special taxes for the improvement of streets shall, before it take effect, be duly presented to the mayor for approval. If the mayor approves of the ordinance, resolution or contract he signs it. If not, he returns it to the board in which it originated, within two days, stating in writing whether he disapproves of it wholly or in part and what his objections are. The ordinance or the portions of it objected to can thereafter have no effect unless passed over the veto by a vote of two-thirds of all the members elected to each board, in separate session.

The city clerk is elected by both branches of the council and is clerk of each board. When the election or confirmation of the appointment of officers is made the duty of the council, the two boards meet in joint session. Officers appointed by the council may be removed at the pleasure of the council by a vote of the majority. An officer elected by the people may be removed by a concurrent vote of two-thirds of all the members elected to the council, if a charge against such officer has been made in writing, and an opportunity has been given to him of making a defence.

In cities other than those of the first and third grades of the first-class (Cincinnati and Toledo), and in villages, the legislative authority is vested in a council consisting of two members from each ward. One member to serve for two years is elected in each ward every year. In villages not divided into wards the council consists of six members, of whom three are elected every year. The councils organize in the way prescribed, and elect a president, a clerk and other officers. These councils are only required to hold one meeting each week, but they may hold special meetings called on due notice by the mayor or any three members of the council.

The mayor, city auditor, engineer and solicitor have seats in the council and board of aldermen, and are entitled to take part in the proceedings and deliberations on all questions relating to their respective departments, subject to such rules as the council may prescribe, and they may be compelled to attend the meeting of either board but they have not a right to vote.

The legislative powers of the councils in cities and villages are of the usual character and are set forth in forty sections, which seem to confer all the powers ordinarily exercised by such bodies anywhere. All they do must be done by by-laws, ordinances or resolutions, which must be fully and distinctly read on three different days in each branch of the council unless three-fourths of the members elected dispense with this rule. No by-law or ordinance shall contain more than one subject, and this must be clearly expressed in its title, and no by-law shall be revived or amended unless the new by-law or ordinance contain the entire by-law or ordinance to be revived or amended and the by-law so amended be repealed. The power to make a contract, agreement or obligation to bind the corporation or to make an appropriation cannot be delegated.

In cities of the first grade of the first-class the officers are a mayor, solicitor, treasurer, police judge, prosecuting attorney of the police court and a clerk of that court, chosen by the electors, a clerk elected by the common council and a clerk elected by the board of public affairs. In cities of the second and third grades of the first-class the same officers are chosen in the same manner except that the auditor is elected by the council, the street commissioner is chosen by the electors and the civil engineer is elected by the council. In cities of the third grade of the first-class a fire engineer is appointed by the mayor with the consent of the council. The officers of a city of the second class are a mayor, a marshal, solicitor, city commissioner who is superintendent of streets, and a treasurer, chosen by the electors, and a clerk chosen by the council. The council may in cities of this class create by ordinance the offices of auditor, civil engineer, sealer of weights and measures, fire engineer and superintendent of markets.

In cities of the third grade of the first class, and in cities of the second-class embracing the county seat, there is no election of city treasurer, but the county treasurer acts as the city treasurer at a rate of compensation fixed by the county commissioners, and not exceeding $500 a year; and the council of any city of the first-class may provide by ordinance for the appointment of a sealer of weights and measures.

The officers of a village are a mayor, clerk, sealer of weights and measures, treasurer and marshal, and the council may create the offices of solicitor and street commissioner. All are elected by the electors of the village. In hamlets the trustees appoint a clerk who acts also as treasurer, a marshal who acts as supervisor, and such other police officers as may be necessary, and prescribe the duties and compensations of them all. The president of the board of trustees has the same powers and duties as are prescribed for mayors of villages.

In cities the councils may provide for the appointment or election of such other officers as they find necessary.

Officers who are elected serve two years except the clerk of the police court who serves three years, and in cities of the first-class the auditor, and in cities of the second and third grades of the first-class the civil engineer who serve three years and in cities of the second grade of the first-class the solicitor who serves four years. All officers who are appointed serve one year "except as otherwise provided." Officers who are not elected are appointed by the mayor, with the advice and consent of the council, the concurrence of a majority of the members elected being necessary. But the auditor, city clerk, solicitor, treasurer, and clerk of the police court in cities of the first-class, and civil engineers in cities of the second and third grades of the first-class appoint their assistants subject to the confirmation of the council. Officers may receive such fees in compensation for their services as the council may prescribe. In municipal corporations divided into wards, each ward elects an assessor. When a township has become merged in a municipal corporation for other purposes it still retains a separate existence for the election of justices of the peace and constables.

The mayor, president of the council, and solicitor of the corporation, meet once a month as a board of revision, to review the proceedings of the council and of all the departments of the corporation, and to report to the council if any department has transcended its powers or any officer has neglected his duty, and whether any retrenchment or any improvement in any of the departments could be made.

Any elector may charge any member of either board of council or any officer of the corporation with misfeasance or malfeasance before the probate court. The person accused is tried before a jury if either party so demand. If the charges are sustained, the judge makes an order removing the accused from office. All officers give bonds for the proper discharge of their duties.

The mayor performs all the duties prescribed by ordinance, sees that all the ordinances are enforced and that all the officers of the corporation do their duty. He may suspend any officer appointed by him, and also the lieutenant of police, reporting the cause of suspension to the council at its next meeting. He may protest against excessive expenditures. He has the jurisdiction and powers of a justice of the peace in civil cases, and may receive fees for his own use. His chief power is that of vetoing ordinances and resolutions of the council.

The clerk, in addition to the ordinary duties of such an officer, prepares a yearly account of the receipts and expenditure, and causes a condensed statement, approved by the mayor, to be posted at the places of holding elections for officers of the corporation, and in some newspaper at least five days prior to the day of election. He must furnish a detailed account at any time when the council so requires. He must make an annual return to the state auditor of the aggregate expenses of the corporation under several heads, and when required, he performs the duties of auditor where there is no city auditor.

The auditor, when such an officer is appointed, keeps an account of receipts and expenditures and prepares the annual statement. He is little more than a keeper of accounts. The treasurer receives the money collected as taxes by the county treasurer

and all moneys accruing to the corporation, keeps an account of all receipts and disbursements and accounts to the council once a quarter and whenever the council requires. The solicitor, street commissioner and other officers perform the duties prescribed and such other duties, not incompatible with the nature of their office, as the council may by ordinance require. In cities of the first class, there is a court held by the police judge, in which a prosecuting attorney conducts all cases. In other cities and in villages the mayor, and in hamlets, a justice of the peace of the township or the president of the trustees, acts as police judge; the powers of the judge, and the modes of procedure are fully defined and prescribed in each case. The powers and duties of the marshal or chief of police are also defined.

In cities of the first grade of the first class the organization management and control of the police and of the markets is vested in a board of commissioners. These were at one time appointed by the government, then they were elected by the citizens; now they are appointed by the governor (one each year), and they hold office for five years. The statute prescribes very minutely how the force must be organized and what duties it is to perform. In cities of the second grade of the first class, like powers are vested in a board composed of the mayor as president, and four commissioners, one of whom is elected at each annual municipal election. The powers and duties of the board and the organization of the police force and the duties of officers and men are in this case also prescribed at length. In cities of the third grade of the first class, the police board is composed of the mayor and of one commissioner elected by each ward for two years. In cities of the first and second grades of the second class, the police board consists of the mayor and of four commissioners elected for four years. In other cities of the second class and in villages the council may provide by ordinance for the appointment by the mayor, with the consent of the council, of policemen and night watchmen to be under the control of the mayor, marshal or other officer, and the council prescribe their duties and define their powers.

The council of any city or village may establish, erect and maintain houses of refuge and correction, the management of which is vested in a board of five directors appointed by the mayor, with consent of the council; the powers and duties of this board are minutely defined and prescribed. The council may establish and maintain a prison and station house, which are under the control of the chief police officer, under such rules as the council prescribe, and may establish, erect and maintain a work-house, to be managed by a board of five directors appointed by the mayor, with the approval of the council, for five years. The council of city or village may establish a board of health composed of the mayor, who is *ex officio* president, and six members appointed for three years by the council, who serve without compensation. The council may establish and erect and maintain a hospital to be managed by the mayor and four trustees appointed by the mayor, with consent of the council, for four years; corporation infirmaries are managed by three directors, elected by the electors of the corporation for three years. Orphans may be received in such infirmaries. In cities of the first grade of the first class, the police commissioners are the directors of the infirmary. There are special provisions as to what the trustees of children's homes in cities of the first and second class may do.

The council of a city, except a city of the first grade of the first class, may appoint a board of improvements, such board to consist in cities of the second grade of the first class of the mayor, the civil engineer, the street commissioners, the chairman of the committee of streets of the city council, and one freehold elector, to be elected by the council; and in other cities to be composed in the same manner, except that the freeholder is appointed by the mayor, with consent of the council. This board supervises the cleaning, repairing and improving of streets, alleys, avenues, lanes, public wharves and landings, market houses and spaces, bridges, sewers, drains, ditches, culverts, ship channels, streams and water courses; and the lighting of all such public places as it may be deemed necessary to light within the corporation and under control of the council of the city. This board may make regulations for its own government, appoint a clerk and such person or persons to superintend and perform the work of making improvements, as the interests of the corporation demands. No improvements or repairs of the kind described, shall, where such board exists, be ordered or directed by the council, except on the recommendation

of the board, and the board superintends and constructs all works and improvements ordered by the council. Petitions for local improvements are presented to the board, who report thereon to the council.

The council of a village which has no engineer or street commissioners, may appoint two freeholders, who, with the mayor constitute a board, having similar powers. In cities of the second grade of the first class (Cleveland) the board of improvements divide the city into not less than five nor more than eighteen districts, for the purpose of "contracting to keep in repair and to clean the ditches, avenues, streets, alleys and market places." The Act prescribes the manner in which the board of improvements is to discharge its duties.

Cincinnati.

The form of government in Cincinnati, which is the only city of the first grade of the first class, is very peculiar. In that city, the whole executive authority is vested in boards, whose members are appointed by the governor of the state; the police, the fire department, and charities and corrections, are managed by such boards. The most important body is the board of public affairs. They control and manage all that relates to the laying out, establishing, constructing, extending, paving, repairing, cleaning and lighting of streets; the making, extending, repairing and cleaning of sewers; all that relates to the erection, draining and ventilation of buildings, the supply of water, and the preservation of the public health. They appoint officers of the public works, the water, the health, and other departments. All applications in connection with any of the departments under their control, must be made to them, and nothing can be done unless by their order. They meet in open session every day, to decide upon applications, consider official reports, and determine what should be done. The heads of the departments and the city solicitor usually attend the meetings, to give explanations, or make suggestions, but they take no part in the discussions. The city is divided into five districts. Each of the five members has charge of one, and he is supposed to have special charge of the works in his district. One member goes out of office every year, but he may be reappointed. The estimates for the varions services of which the board has charge, are prepared by the board, after due consideration of the statements and recommendations prepared in each department, and are then sent to the city council for their consideration. After they have passed both boards of council, with or without amendment, they go back to the board of public affaris for further consideration. When the estimates have finally taken the shape in which they are approved of by both boards of the council, and by the board of public affairs, they are submitted to the board of tax commissioners, composed of the mayor, the comptroller and three other members. Any items may be reduced by this board. It is said that in this city there was at first but one board of council. This in time became obnoxious to the charges of waste and corruption, and a second board was created, in the hope that one would serve as a check on the other. The check did not prove sufficient, and a board of public works was created, composed of five members, who held office for five years. The members were appointed by the police judge. They received a salary of $2,500 each, and were expected to give their whole time to the duties of their office. They held daily meetings. They had seats at both boards of council, and may take part in the deliberations, but they had not the right to vote. They were authorized to employ superintendents, engineers and other officers; they had all the powers which in other cities are vested in the various boards and commissions which have charge of such matters. This board made all contracts through its president, but no work exceeding $500 in cost, could be undertaken, until a by-law authorizing it was passed by the council. Contracts could be modified only by order of the board. The council could pass no ordinance or resolution, authorizing any improvement, except upon the recommendation of the board. No grant of a street or highway for a street or other railroad or for any other purpose, could be made or renewed, unless recommended by the board, and no street could be used for supplying gas or water, or any such purpose, or be broken up or obstructed for any purpose, without permission of the board; nor could an ordinance for the payment of money for unliquidated damages be passed, nor any binding agreement respecting such damages be made, nor any property required for purposes under control of the board, be

purchased, leased or disposed of, without the recommendation of the board. The revenues of the water works were expended by this board, contracts for water works purposes were made by it, and the interest on the bonds, and all other claims on accounts of such works were paid by it. The board also supervised the cleaning of streets and alleys. They had the right to make investigation into all matters relating to the works under their charge, and to summon and swear witnesses. The mode of appointing the men who were entrusted with such powers, was not satisfactory, and for the board of public works, a board of city commissioners was substituted, whose members were elected for five years, one each year, by the electors of the city at large. The board of commissioners did not give entire satisfaction, and when a thorough reconstruction of the principal streets of the city, at an estimated cost of four million dollars was about to be made, another change in the civic government was thought necessary, in order to secure the proper expenditure of that large sum. The present Board of Public Affairs, whose members are appointed by the governor of the state, was created with powers even larger than those of the board which it superseded. The expenditure of the four million dollars for street improvements, is absolutely under the control of this board. Other expenditures to any large extent cannot be made, unless authorized and provided for by the city council.

Although the possession of powers so great by a body so constituted seems to be inconsistent with the principles of municipal government, careful enquiry led to the conclusion that the working of this system gives much satisfaction for the present. The impression amongst all parties seems to be that the board honestly strives to do what is right; that no frauds or swindles which they can prevent are perpetrated, and that on the whole the money placed at their disposal is honestly and judiciously expended. Earnest efforts are made to improve the sanitary condition of the city, but the difficulties to be overcome are very great, and the powers of the board in this respect are not as large as they should be.

The powers of the mayor are much less extensive than in Philadelphia, New York, Brooklyn or Boston. The powers of the comptroller, however, are quite as great as in any of those cities. He is elected for three years. All claims against the city must be audited by him before they are paid, and he may refuse to allow the payment of a claim which he believes to be improper. On one occasion, having reason to believe that the contractors for the paving of one of the streets was not using such granite blocks as his contract required, he refused to allow a payment to be made to them which was ordered by the board of public affairs on the certificate of the engineer, and he thus forced a judicial enquiry which prevented further abuse.

This immense variety of systems, forms, and methods, probably arose before the constitution required that all legislation respecting municipal and other corporations should be general. Each city and village framed a municipal system to meet the views of its own people, and each became so much attached to the distinctive features of its own system that it was found necessary to include them in the general Acts when it became necessary to generalize in appearance.

Taxation.

Even in the modes of assessment, of equalisation, and of apportioning the taxation, there is variety.

The constitution of Ohio declares that "the levying of taxes by the poll is grievous and oppressive; therefore the general assembly shall never levy a poll tax for county or state purposes."

"Laws shall be passed, taxing by a uniform rule all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, and also all real and personal property according to its true value in money; but burying grounds, public school-houses, houses used exclusively for public worship, institutions of purely public charity, public property used exclusively for any public purpose, and personal property to an amount not exceeding two hundred dollars for each individual, may, by general laws, be exempted from taxation; but all such laws shall be subject to alteration or repeal, and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law."

"The general assembly shall provide by law for taxing the notes and bills discounted, or purchased, moneys loaned, and all other property, effects, or dues of every description (without deduction) of all banks now existing or hereafter created, and of all bankers so that all property employed in banking shall always bear a burden of taxation equal to that imposed on the property of individuals."

"The state shall never contract any debt for purposes of public improvements."

"The property of corporations now existing, or hereafter to be created, shall forever be subject to taxation the same as the property of individuals."

"The general assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit so as to prevent the abuse of such power."

As in other states, all property, real and personal, tangible and intangible, except such as the law expressly exempts, is liable to taxation. As in other states, the property of the United States, of the state, of the city, or other municipality, and all religious, charitable, and educational structures are exempt from taxation; but the only exemption of personal property is that each individual may hold exempt from taxation personal property of any description, of which said individual is the actual owner, not exceeding fifty dollars.

The law limits the purposes for which and the extent to which the municipal authorities of cities, villages, and hamlets may impose taxes. For general purposes the council of a village may impose taxes to the extent of one half a mill; a city of the first or second grade of the second class, to the extent of one mill; a city of the third or fourth grade of the second class, to the extent of two mills; a city of the first grade of the first class to the extent of four and a half mills, and all other cities to the extent of two mills. The councils are authorized, however, to impose taxes for any of the twenty-three purposes stated in the statute. A tax greater than the statute authorizes may be imposed, if the question be duly submitted to the electors, and a majority vote in favor of the proposed tax. But all the taxes levied for all purposes, excepting the state, county, and school tax, and such tax as may be necessary to provide for the interest on the debt must not exceed in Cincinnati 12½ mills on the dollar, in Cleveland 11 mills, in Toledo 19, in Columbus and Dayton 9½ mills, in cities of the fourth grade of the second class nine mills, in villages of the first class eight mills, and in all other villages ten mills. Every person liable to taxation is required under penalty to furnish the assessor with a list of all his personal property under several heads, filling up the blank which the assessor supplies. The assessor having obtained such other information as he deems necessary, makes out his roll shewing all the real and personal property liable to taxation in his district, the value in each case, and the name of the owner. This he sends to the county auditor. Special means are provided for ascertaining and determining the amount at which banks, insurance companies, railway companies, and other corporations should be assessed; the assessments are equalized by the county board, the city board and the state board every year, and there is also a decennial equalization. Special boards also equalize the assessments of banks and railroads. When the assessments have been equalized, the auditor to whom the state, county, city and village officials have sent a statement of the amounts to be raised apportions the amounts amongst the ratepayers, according to the assessed value of the real and personal property, and the amounts on which corporations are to be taxed, and he hands to the county treasurer a duplicate of the lists so prepared. The county treasurer collects all the taxes, payment of which can be enforced; he pays to the state treasurer, on warrant of the state auditor, the amount to which the state is entitled, and on the warrant of the county auditor he pays to the treasurers of city, village, hamlet, and township, and to all having claims against the county, the sums to which they are entitled. As if there were not variety enough in all this, any municipality that chooses is authorized to levy and collect the authorized taxes within its own limits, through its own officers.

Mr. Bryce, in his work on the "American Commonwealth" * says: "Some idea of

* Vol. i., page 595.

the complexity due to the practice of giving special charters to particular cities, or passing special bills relating to them may be gathered from the fact that in Ohio, for instance, the duties of the mayor vary greatly in the six chief cities of the state; there are duties which a mayor has in Cincinnati only, out of all the cities of the state; others which he has in all the cities except Cincinnati; others in Cincinnati and Toledo only; others in Cleveland, Toledo, Columbus, Dayton, and Springfield only; others in Cleveland and Toledo only; others in Cleveland only; others in Toledo only; others in Columbus and Dayton only. These variations are the result, not of ordinances made by each city for itself, but of state legislation." In every respect the municipal system of Ohio is exceedingly complex.

ILLINOIS.

The municipal history of Illinois is peculiarly interesting, because in this state the county and the township systems came almost into conflict. Both exist to this day, but the township system steadily gains upon the quarter sessions system. The southern part of the state was first settled, and chiefly from Virginia, Kentucky, and the Carolinas. Naturally the settlers took with them the municipal system of the states from which they emigrated. The first settlers of the northern districts went from the New England States, and they established in these districts the township system. The constitution of 1818 and laws made pursuant to it, placed the entire business management of each county in the hands of a court of three commissioners. This, a writer in the Johns Hopkins series, regards as a reproduction of the Virginia court, although county affairs are managed in Massachusetts now by such a body. The members of the Illinois board, however, were elected by the people, and they had no judicial functions. It proved to be of some importance, too, in its effect on municipal formation, that Congress, as a preparation for the sale of the lands, caused them to be surveyed in blocks of six miles square, and called these townships, and gave to the people who settled in each of these townships a square mile of land for the support of schools. The Illinois constitution of 1848 provided that the legislature should pass an act authorizing any county to adopt township organization by vote of the people whenever it pleased. This allayed the feeling of hostility between the advocates of the two systems, which had become very bitter. About one-fifth of the 102 counties retain what is known as the county system. The form of township organization existing in Illinois, which is a modification of the New England system, the writer to whom we have referred, regards as the model system of the union.

The constitution of this state, adopted in convention in 1870, provides that all municipal corporations may be vested with authority to assess and collect taxes, but such taxes shall be uniform with respect to persons and property; that "county authorities shall never assess taxes the aggregate of which shall exceed seventy-five cents per $100 valuation, except for the payment of indebtedness existing at the adoption of this constitution, unless authorized by a vote of the people of the county"; that* "the general assembly may vest the corporate authorities of cities, towns and villages with powers to make local improvements by special assessment, or by special taxation of contiguous property, or otherwise, and that for all other corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes, but such taxes shall be uniform in respect to persons and property within the jurisdiction of the body imposing the same." Section 12 provides that "no city, township or school district, or other municipal corporation, shall be allowed to become indebted in any manner, or for any purpose, to an amount, excluding existing indebtedness, in the aggregate, exceeding five per centum of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the incurring of such indebtedness; any county, city, school district, or other municipal incorporation, incurring any indebtedness as aforesaid, shall, before or at the time of doing so, provide for the collection of a direct annual tax, sufficient to pay the interest on such debt as it falls due, and also to pay

*Article 9, sec. 9.

and discharge the principal thereof within twenty years from the time of contracting the same." The fourteenth article provides that "no county, city, town, township, or other municipality, shall ever become subscriber to the capital stock of any railroad or private corporation, or make donations to, or loan its credit in aid of such corporation." The tenth article provides that "no new county shall be formed or established by the general assembly which shall reduce the county or counties, or either of them, from which it shall be taken, to less contents than four hundred square miles; nor shall any county be formed of less contents; nor shall any line thereof pass within less than ten square miles of any county seat of the county or counties purposed to be divided. and no county shall be divided, or have any part stricken therefrom, without submitting the question to a vote of the people of the county, nor unless a majority of all the legal voters of the county voting on the question shall vote for the same. There shall be no territory stricken from any county unless a majority of all the voters living in such territory shall petition for such division, and no territory shall be added to any county without the consent of the majority of the voters of the county, to which it is proposed to be added. No county seat shall be removed until the point, to which it is proposed to be removed, shall be fixed in pursuance of law, and three-fifths of the voters of the county shall have voted in favour of its removal to such point."

The counties of this state, exclusive of Cook county, are of two classes—those which are under township organization, and those which are not. Article ten, section five, declares that "the general assembly shall provide, by general law, for township organization, under which any county may organize, whenever a majority of the legal voters of such county, voting at any general election, shall so determine . . . . and in any county that shall have adopted a township organization, the question of continuing the same may be submitted to a vote of the electors of such county, at a general election, in the manner that now is or may be provided by law." Section four of what is called the schedule. provides that "county courts for the transaction of county business, in counties not having adopted township organization, shall continue in existence, and exercise their present jurisdiction, until the board of county commissioners, provided in this constitution is organized; and the county courts, in all other counties, shall have the same power and jurisdiction they now possess, until otherwise provided by a general law." Section six of article ten provides that "at the first election of county judges under this constitution, there shall be elected in each of the counties in this state, not under township organization, three officers, who shall be styled the board of county commissioners, who shall hold sessions for the transaction of county business, as shall be provided by law." They were to hold office for three years, one to be elected each year. The county affairs of Cook county, in which Chicago is situated, it is provided, shall be managed by a board of commissioners of fifteen persons, ten of whom shall be elected from the city of Chicago, and five from towns outside said city. The eighth section of this article provides that, "In each county there shall be elected the following officers:—County judge, sheriff, county clerk, clerk of the Circuit Court (who may be *ex-officio* recorder of deeds, except in counties having 60,000 and more inhabitants), a recorder of deeds (if the inhabitants exceed 60,000), treasurer, surveyor, and coroner. These are to hold office for four years, except the treasurer, sheriff and coroner, who shall hold their offices for two years. The clerk of the Courts of Record, the treasurer, sheriff, coroner, and recorder of deeds, receive as their only compensation salaries fixed by law, which in no case shall be as great as the compensation of a judge of the Circuit Court of the said county, and shall be paid respectively only out of the fees of the office actually collected; all fees and perquisites, in the excess of the salary, are paid into the county treasurer. The county board fix the compensation of all other officers. The salary is not to exceed $1,500 in a county of only 20,000 inhabitants. It may be larger in proportion to population, and amount to $4,000 in a county having 100,000 inhabitants, and for each additional 100,000, an additional $1,000 may be paid; but in all cases where fees are provided for, the compensation shall be paid only out of the fees, and shall in no case exceed them, "after the adoption of this constitution." The fees of township officers, and of each class of county officers, were made uniform according to class; and the general assembly was required by general law, uniform in its operation, to provide for and regulate the fees, so as to reduce the same to

a reasonable compensation for services actually rendered; but the general assembly may by general law, classify the counties by population into not more than three classes, and regulate the fees according to class.

The amended constitution also provides* that "no law shall be passed by the general assembly granting the right to construct and operate a street railroad within any city, town or corporated village, without requiring the consent of the local authorities having the control of the street or highway proposed to be occupied by such street railroad."

Township Organization.

The statutes of Illinois, as revised in 1880, contain in several chapters, general provisions for the municipal government of townships, counties, cities and villages. Some special charters seem to have been in existence when these general Acts were passed, and means are provided by which places governed under such special charters may adopt the general law under the provisions of which they would thenceforth be governed.

Where the township organization exists in Illinois it resembles that of Massachusets. The people, assembled in annual or special town meetings, themselves do the work of legislation, determine what works shall be undertaken, what expenditures made, and what rate levied for township purposes, and elect, not representatives empowered to do the work of legislation and administration in their name, but officers who are to carry out what the town meeting has ordered. The electors present on the day appointed by law for the annual meeting are called to order by the town clerk, between the hours of eight and nine o'clock of the forenoon. The electors then choose one of their number to preside at their meeting. This person, who is called the moderator of the meeting, takes an oath to discharge the duties of the position faithfully and impartially, and the town clerk acts as clerk of the meeting.

The elections are then held. At two o'clock in the afternoon the polls are closed, and then the moderator calls the meeting to order for the transaction of miscellaneous business. All questions upon motions made are determined by a majority of the electors present and voting. The moderator ascertains and declares the result of the vote upon each question, the voters rising to be counted, or dividing off as he may direct.

Each town has a corporate name in which all its acts are done, and has "corporate capacity to exercise the powers granted thereto or necessarily implied." It has power "to sue and be sued, to acquire by purchase, gift or devise, and to hold property, both real and personal, for the use of its inhabitants and again to sell and convey the same; to make all such contracts as may be necessary in the exercise of the powers of the town."

The electors present at the annual town meeting have power to make all orders for the sale, conveyance, regulation or use of its corporate property that may be deemed conducive to the interests of the inhabitants, to take all necessary measures and give directions for the exercise of their corporate powers; to direct the raising of all money by taxation for the following purposes:—

For constructing or repairing roads, bridges or causeways within the town, to the extent allowed by law.

For the prosecution or defence of suits by or against the town, or in which it is interested.

For any other purpose required by law.

For the purpose of building or repairing bridges or causeways in any other town (with such restrictions and on such conditions as are prescribed).

To provide for the institution, defence or disposition of suits at law in which the town is interested.

To prevent the introduction or growing of Canada thistles or other noxious weeds.

To offer premiums and take such other action as may induce the planting and cultivation of trees along the highways.

To make regulations respecting fences, and determine what shall be a lawful fence.

*Art. 11, sec. 4.

To restrain, regulate or prohibit the running at large of cattle, horses and other animals.

To establish and maintain pounds; to determine the number of pound-masters and prescribe their duties, and to elect or provide for the appointment of pound-masters.

To authorize the distraining, impounding and sale of cattle and other animals for penalties incurred and the costs of proceeding; the sale of animals distrained or impounded to be conducted as nearly as may be according to the law regulating the sales of property by constables under execution, the owners to have the right to redeem within three months any animals so sold.

To construct and keep in repair public wells and other watering places, and regulate their use; to prevent the deposit of offensive matter within the limits of the town.

To make all such by-laws and regulations as may be necessary to carry into effect the powers granted by the Act, to impose fines not exceeding $50 for one offence, and to apply such penalties as will be collected in such manner as may be deemed most to the interest of the town.*

Whenever the boundaries of a city or incorporated village are co-extensive with the limits of a town or the town lies wholly within the limits of an incorporated city or village, the electors are not to direct the raising of money in town meeting, but the money required for town purposes are ascertained by the county board, and the county clerk having extended the amount so ascertained upon the collector's books, it is collected and paid over to the town supervisors.

The town officers elected at the annual meeting are one supervisor, who is also *ex-officio* overseer of the poor, one town clerk, one assessor and one collector, who severally hold their offices for one year, and such justices of the peace and highway commissioners as are provided by law. If the town has 4,000 inhabitants one assistant supervisor is elected. If it has 6,500 inhabitants it elects two assistant supervisors, and so for every 2,500 inhabitants one additional assistant supervisor. Cook county is excepted from the operation of this section. The elections are by ballot and careful provision is made as to the manner in which they are to be conducted. When the proper number of officers are not elected, or when a vacancy occurs, the justices of the peace of the town, the supervisor and the town clerk, acting as a board of appointment, fill the vacancy or vacancies by appointment.

The supervisor receives and pays out all money raised for defraying town charges, except what is raised for the support of highways and bridges, and on the Tuesday preceding the next annual meeting files with the town clerk a full statement of the receipts and expenditures, and of the general financial affairs of the town. It is the duty of the clerk to post up a copy of this statement at the place of the annual meeting two days before the meeting is held, and also "to read aloud such statement to the electors at such meeting." The supervisor is required to account on the Tuesday preceding the annual town meeting to the board of auditors for all moneys received and disbursed by him in his official capacity, and at such accounting the justices and town clerk are required to enter in the supervisor's book of accounts a certificate shewing the state of his accounts at that date. The supervisor is also required to receive all accounts against the town that may be presented to him and to lay them before the town auditors at or before their next meeting.

The highway commissioners are three in number and hold office for three years, one going out of office each year. The moneys collected for the construction and maintenance of roads and bridges are paid directly to the treasurer of the board of commissioners by the collector, and they submit their accounts of receipts and expenditures to the board of audit.

The supervisors, assessor and town clerk constitute a board of health, and on the breaking out of any contagious disease have power to make and enforce rules and regulations tending to check the spreading of such disease. They may shut up any house where infected persons are and remove the infected to any pest house within the limits of the town. The town clerk is required to keep a full record of the doings of the board,

*(Revised Statutes of Illinois of 1880, chap. 139, sections 38-40.)

and to report the same to the annual town meeting. Expenditures made by them are audited by the board of auditors and paid as the other town expenses.

The board of town auditors is composed of the supervisor, town clerk and justices of the peace. Not less than three of these must be present for the transaction of business. In case of the absence of any, those attending may associate with them the collector or assessor, or both, and these are for the time members of the board. The board is required to meet twice a year at the town clerk's office to audit the accounts—on the Tuesday next preceding the annual meeting of the county board and on the Tuesday next preceding the annual town meeting. They examine them and audit the accounts of the supervisor and overseer of the poor (where the town sustains its poor), and of the commissioners of highways, and all charges and claims against the town. The accounts audited and those rejected, if any, are filed with the town clerk for inspection by any of the inhabitants, and they are produced and read by the clerk at the annual town meeting. The board may require any account presented to them to be verified by affidavit. When the board audit any claim they make a certificate specifying the nature of the claim and to whom the amount is allowed, and this is delivered to the town clerk to be kept by him for the inspection of the inhabitants, and is read by him at the annual meeting, and the aggregate of the amounts so certified is raised at the same time and in the same manner as the amounts required for town purposes.

The compensation of the town officers is fixed by the statutes. The town clerk and supervisor are paid two dollars and a half a day each when attending to town business out of the town, and one dollar and a half when attending to town business in their town. The town clerk is paid by fees for his several services. The town assessor is paid $2.50 per day. The pound-master is paid by fees. The officers of the board of appointment, the members of the board of town auditors, and the members of the board of health, are paid $1.50 each for every day they actually serve. The treasurer of the board of highway commissioners is paid such sum as the board agrees upon, not to exceed two per cent. of all money received and paid out by him. In any county under township organization, the county board may provide that the territory within any city in such county, having at least 3,000 inhabitants, be erected into a town if the city, by resolution, so request. And the act declares that the territory of any city thus organized within the limits of a county under township organization and not situated within any town shall be deemed a town. All town officers in a city thus created a town are elected at the annual charter elections at the same polling places at which the city elections are held. The powers vested in such towns are exercised by the city councils, which may, by ordinance, provide that the offices of city and town clerk be united in the same person, that the election of highway commissioners be discontinued, that the offices of supervisor and poor master be separated and the poor master be appointed by the city council. The city council, in such cases, may also from time to time regulate the number of justices of the peace, police magistrates and constables, that shall be elected within such town, but the number shall not in any case exceed the number allowed by law to other towns of like population. Vacancies in any of the town offices within such city and town may be filled by the city council.

This system differs from that of Ontario chiefly in this, that the people of the township do the most important part of their business themselves, directly at their town meetings. It is evidently essential to the successful working of such a system that the electors should constantly take an active intelligent interest in all that is going on, should attend the town meetings regularly, and be prepared to approve or disapprove, intelligently, of what has been done, to determine whether the money raised for town purposes has been properly expended, whether claims made are well founded, and whether the proposals made should be adopted or rejected. The audit of accounts, which in some cases is a pre-audit, should, it would seem, be sufficient, especially as the accounts in detail are submitted to the people themselves, as the board of final audit. Under such a system, however, gross abuses may exist, if the people do not look sharply after the business of the municipality. The powers given to the town meeting, in Illinois, are not as extensive, in some respects, as those possesed by the township municipality in Ontario.

Counties.

The powers of the county, as a body corporate or politic*, are exercised by a county board, to wit:—in counties under township organization, except the county of Cook—by the board of supervisors, which is composed of the town supervisors and such other as are or may be elected pursuant to law; in counties not under township organization by the board of county commissioners.

The organization of the counties in which township organization exists, resembles very much the organization of county municipalities in Ontario. If we substitute the title of reeve for that of supervisor, and of deputy reeve for that of deputy supervisor, the only apparent remaining differences is that the reeve and deputy reeve are elected by the township municipality in Ontario, and that the deputy reeves are members of such municipalities, while in Illinois the supervisor and deputy supervisor are elected directly by the people, and the assistant supervisors have no power or duty as town officers, but are members of the county board, having and enjoying the same rights as other members.† The members of the county board elect at the December session one of their own body to be chairman for the year.

The county boards have power to hold and manage all real and personal property belonging to the county; to manage county funds and the county business, except as otherwise specially provided; to examine and settle all the accounts of the county; to provide a workhouse in which persons convicted of offences punishable by imprisonment may be confined and employed, and to make rules and regulations for the management thereof; to cause suitable buildings for a county insane asylum to be erected or provided; to maintain and provide for the management of such asylum; to cause the taxes required for county purposes, to an extent not exceeding seventy-five cents on one hundred dollars valuation, to be levied and collected, and such sum besides, not exceeding one per cent. of the valuation, as may be required to pay the interest and principal of any indebtedness that existed when the constitution was adopted; to authorize the vacation of any town plot, not within any incorporated town, village, or city, on petition of two-thirds of the owners thereof, and on petition to change the name of any town plot, the inhabitants of which are not incorporated.

Another section defines the duties of county boards. They are to erect, or otherwise provide, when the finances of the county will permit, a suitable court house, gaol and other county buildings, proper rooms and offices for the several courts of record of the county, and for the county board, county clerk, county treasurer, recorder, sheriff, and the clerks of said courts, and to provide suitable furniture therefor. But in counties not under township organization no appropriation can be made for public buildings until the proposition has first been submitted to a vote of the people of the county, and approved by them. It is declared also to be the duty of the board to provide for all those offices proper safes, books and stationery. It is also the duty of the board to cause to be published at the close of each meeting of the board a brief statement of the procedings thereof in one or more newspapers publisbed in the county, in which shall be set forth the name of every individual who shall have had any account audited and allowed by the said board, the amount of said claim as allowed, and the amount claimed; and also their proceedings upon the equalization of the assessment roll, and to make out at its meeting in September, annually, a full and accurate statement of the receipts and expenditures of the preceding year. This is to contain a full and correct description of every item, from whom or on what account each sum has been received, to whom each sum has been paid, and on what accouut it has been expended. This shall also contain a full and accurate statement of the finances of the county at the end of the fiscal year, including all debts and liabilities and the assets and other means to discharge the same. Copies of this statement are to be posted up within thirty days, at the court house door and two other places in the county, and to be published for one week in some newspaper therein. Much importance is attached to

*Revised Statue of Illinois, A. D., 1880, chap. 34, Section 23.

†Revised Statutes Illinois, chap. 139, sec. 110.

publicity as a check to corruption, waste and extravagance. If the board deem it necessary to assess taxes, exceeding in the aggregate seventy cents in the dollar, for other purposes than that of paying principal or interest of the debt existing when the constitution was adopted, they may submit the question to the people, stating in their notice how much is required, and the purpose for which it is required, and if a majority of the votes, cast at an election duly held, be in favour of such additional taxation the board shall have power to cause such tax to be levied and collected, but the money so collected must be kept in a separate fund, and be disbursed only for the purposes for which it is raised. The issue of bonds may be authorized at the same election at which the question of increasing the taxation is voted upon. The amount of the bonds issued under such authority shall not exceed, including the then existing indebtedness of the county, five per cent. of the value of the taxable property of the county, as ascertained by the assessment of the state and county tax for the preceding year. The bonds must be of the denomination of not less than $25, or more than $1,000 each. The drainage of lands and the improvement and regulation of water courses is not entrusted to the county boards, but they are authorized* to cause the removal, in such manner as they may direct, of the driftwood and other obstructions from the natural water courses, in their respective counties.

Some provisions of the law are specially applicable to the board of a county having township organization, and others to the boards of county commisioners. It is provided† that the board of county commissioners shall meet for the transaction of business on the first Mondays of December, June, March and September, and the second Monday of July, and that they may hold special sessions on the call of the chairman or any two members of the board, whenever the business of the county so requires. It is provided‡ that the board of supervisors shall hold their annual meeting on the second Tuesday of September in each year, and that a regular meeting shall be held on the second Monday of July of each year, and at such other times as may be provided by law. But the board of supervisors hold special meetings only when at least one-third of the members of the board make request in writing through the clerk, who, upon receiving this, immediately transmits notice of the time and place of meeting to each member of the board, and causes notice of such meeting to be published in a newspaper printed in the county. The provisions as to the election of a chairman, and as to what constitutes a quorum are substantially the same in both cases. Any member of the board of commissioners may administer an oath to any person concerning any matter submitted to the board, but only the chairman of the board of supervisors is authorized to administer such oath.

The board of commissioners have general supervision of all highways, roads and bridges in the county, including state roads. "The board of supervisors, it is provided§, shall have power to appropriate funds to aid in the construction of roads and bridges in any part of the county, whenever a majority of the whole board of the county may deem it proper and expedient."

Section 46 provides that "the board of county commissioners shall be the successor of the county court in relation to all matters concerning county affairs, and where in any county, not under township organization, the county court is authorized to do any act, or make any contract on behalf of the county, such authority shall be vested in such board."

Section 57 provides that the board of supervisors shall have power to change the boundaries of towns, to create new towns in their respective counties, in the manner provided by law, to give names thereto, and fix the place of holding the first town meeting therein. Great formality in the naming of a new town, or changing the name of an old town is prescribed.

Roads and Bridges.

Chapter 121 of the Revised Statutes of Illinois provide how roads and bridges are to be constructed and kept in repair. The work is done entirely under the direction and control of the commissioners of highways in the counties under township organization.

*R. S. chap. 34, sec. 92. †Sec. 43. ‡Sec. 9. §Sec. 56

They appoint their own treasurer, who receives all moneys collected for such purposes, and what is paid in commutation of statute labor. Every able-bodied man, not a pauper or a lunatic, is required to labor on the highways in his dictrict, as the overseers, acting under direction of the commissioners, may direct, not less than one nor more than three days in each year. The commissioners of highways are authorised to ascertain every year, as nearly as practicable, how much money must be raised by tax on real and personal property, for making and repairing roads only, not exceeding forty cents on each one hundred dollars, according to the assessment of the previous year.

The commissioners affix to the name of each person named in the lists furnished by the overseers the number of days' labor for which he is assessed; copies of the list so prepared are given to the overseers. The persons thus assessed may pay in labor, unless the electors, at the annual town meeting, determine that payment shall be made in money. If the electors so decide, the commissioners may enter into contracts, to be publicly let on the first Monday of May in each year, for the construction or repair of roads and bridges. If a rate greater than forty cents on the dollar be required, or it be necessary to borrow money for an expensive work, authority must be obtained from the town meeting. Roads laid out by order of the commissioners are to be not less than fifty nor more than sixty feet in width. The commissioners may lay out, alter, widen or vacate any road in the township on petition of twelve freeholders residing in the town, and within three miles of the road, if, having heard all parties after due notice, they determine that what is asked for should be done. The other provisions, as to the construction and repair of works in the towns, the regulation of their use, the removal of obstructions, and the destruction of noxious weeds and the provisions for the enforcement of statute labor and the collection of rates, when paid in money, are of the usual character. Public roads may be established, altered, widened or vacated on township or county lines, or from one to vnship into another. In this case, the petition from the freeholders is presented to the commissioners of highways of each of the towns interested, who thereupon meet and act as one body, viewing the premises, adjusting damages and making all necessary orders; and when a new road is so established they allot to each town the part it shall open and keep in repair. Any person interested may appeal from the decision of the commissioners. The Court of Appeal, in such cases, is composed of three supervisors of the county summoned by a justice of the peace. When the commissioners of one town disagree with the others an appeal may be taken in like manner. But when the decision appealed from is as to a road on a county line, two commissioners of highways and one supervisor shall be selected from one county and two supervisors and one commissioner from the other, as the parties appealing choose. Town and county line roads are maintained by the towns interested. Bridges over streams which divide towns or counties, and bridges over streams on roads on town or county lines are built and repaired at the equal expense of such towns or counties. The expense of building and maintaining bridges over streams near the boundary line, in which two counties or towns are equally interested, is borne equally by both. The commissioners of the adjoining towns or counties are authorised to enter into joint contract for the building of such bridges. "When it is necessary to construct or repair a bridge in any town or over any stream between towns or over streams on roads between towns in the same county, which would be an unreasonable burden to the same, the cost of which is more than can be raised in one year by ordinary taxes for bridge purposes in such towns or one of such towns, the commissioners of highways of either town desiring to build such bridge shall present a petition to the county board of the county in which such town or towns are situated, praying for an appropriation from the county treasury to aid in the building, constructing and repairing of such bridge; and such county board shall, when one-half the necessary funds have been provided for by the town authorities of either or both such town or towns, appropriate the other half."* The compensation for commissioners of highways is fixed at $1.50 per day.

The powers of the county boards, in counties not under township organization, are similar to those described above, although the mode of proceeding when the opening of a new road is sought, and in other cases, is somewhat different.

*R, S. Illinois, chap. 121, sec. 110.

The county board of commissioners divide the county into highway districts, and appoint a supervisor for each, whose duty it is to cause all the public roads in his district to be kept clear, smooth and in good repair. The board have power to fix the number of days, not exceeding five nor less than two, that each able-bodied man shall labor on some public road in the county within the year, and, in addition to assess, a road tax of not more than twenty cents on each hundred dollars of the assessed value of all property, real or personal, within the county.

Money collected by authority of the county, in any city or village, is paid over to the authorities of such city or village to be expended on its streets.

Cook county, in which the city of Chicago is situate, is divided into six districts for county purposes. The city elects two commissioners, and each of the other districts elects one; all hold office for three years. The board, so constituted, has all the powers of county boards in counties under township organization.

Audit.

The provision for auditing county accounts† is as follows:—

"Before any claim against a county is audited and allowed, the claimant or his agent shall verify the same by his affidavit, stating that the several items therein mentioned are just and true, and the services charged therein or articles furnished, as the case may be, were rendered or furnished as therein charged, and that the amount claimed is due after allowing all just credits. And when the claim of any person against a county is disallowed, in whole or in part, by the county board, and the nature of the claim is not such that the allowance is discretionary with the county board, such person may appeal from the decision of such board to the Circuit Court of the same county upon filing a bond with the clerk of such court within twenty days after the rendition of the decision, with such security as shall be approved of by such clerk, in the penal sum of $250, payable to the people of the State of Illinois, for the use of such county, conditioned that he will prosecute the appeal with effect, and pay all costs that may be adjudged against him."

The county treasurer is commissioned by the governor and he gives bonds to such amount as the county board deem sufficient. He receives all county moneys and makes payments as the law directs and as the county board order. All orders for payments must be countersigned by him. His account books are free at all reasonable times to all who choose to examine them. He makes full report of receipts and payments to the county board at each of its regular meetings, and this report is filed in the office of the county clerk for public inspection. He must render an account and make a settlement whenever the county board so require, and it is the duty of the board to examine his accounts and make a settlement with him at least once every six months. He may at any time be examined under oath by the board, touching any matter in regard to the faithful discharge of his duty. For neglect or refusal to render an account and make a settlement as required by law he may be removed from office, and for any neglect of duty he is liable to a pecuniary penalty not less than $50, and not exceeding $1,000.

The system of audit does not seem quite satisfactory, as much depends on the vigilance of the county boards, and bodies so large as the boards of counties under town organization are seldom duly vigilant.

Drainage.

The drainage of wet lands is carried on by commissioners appointed by the county court, on petition of the persons interested. When a majority of the owners representing one-third in area of the lands to be benefited, desire to construct a drain or drains, ditch or ditches, levee or levees, or other work across the lands of others for agricultural, sanitary or mining purposes, or to keep in repair and maintain any such work already

†R. S., chap. 34, sec. 35.

constructed, they file a petition in the court of the county in which the greater part of the lands to be affected lie, setting forth all the facts, describing the work to be done, its starting point, route and terminus, naming the owners of the lands to be affected, and asking for the organization of a drainage district within the boundaries proposed, and for the appointment of commissioners for the execution of such work. When this has been done, a day is named on which, due notice having been given, objections may be made. These having been heard, the court decides whether the petition has been signed as the law requires, and if it has been properly signed—whether the work is necessary. If the court finds that the work is necessary, or that it would be useful for the drainage of the land proposed to be drained thereby if carried out according to the plan submitted or an approved modification of that plan, the court appoints three disinterested persons commissioners to lay out and construct the proposed work. If the lands to be drained are in different counties, not more than two of the commissioners shall be chosen from any one county. The commissioners elect one of their number chairman, and may elect one as secretary. They, as soon as may be, examine the lands to be benefited, and the lands through or over which the proposed works are to be constructed, and report to the court whether the proposed work is feasible, and the location, route and terminus are proper in all respects. They report also the probable cost of the work ; the probable annual cost of maintaining it and keeping it in repair ; what lands would be injured by it, and what the damages would probably amount to ; what lands would be benefited and what the aggregate amount of the benefits would be; whether the proposed district includes all the lands to be affected, and if not, what other lands would be affected. If the petition asks only for repairs, the commissioners make a similar report. If they report that the damages would exceed the benefits, the petition is dismissed with costs ; otherwise they cause survey, plans and profiles, and specifications to be prepared, and report their conclusions, and submit copies of such plans and other papers to the court which appointed them. They may make such changes in the original plans as seem good to them, and the court may on application of any party interested, or of the commissioners themselves, order any changes to be made in the plans submitted by the commissioners. Before the report is confirmed, a day is publicly appointed on which all interested may object to the confirmation, or show why the plans should be modified. When the report is confirmed the district is legally organized as a drainage district, a body corporate and politic, and the commissioners and their successors in office, the corporate authorities. The court then empanels a jury of twelve qualified men who are sworn to discharge their duties faithfully, or directs that a jury be empannelled before a justice of the peace. These jurors examine the land and ascertain to the best of their ability what the benefits or the damages will be in each case, and make out a roll containing the names of the owners of the lands, a description of the lands and what they think the damages or benefits will be in each case. Where, on the land belonging to one owner, benefits will be conferred and damages caused, the amount of the one is deducted from the other and the balance is carried forward. In case of repairs, the amount to be expended must not in any one year exceed the sum that would be produced by a levy of thirty cents per acre on all the lands to be benefited. The court by whom the jury is empanelled appoints a day on which objection to the assessment may be made before the jury. Appeal may be made to the court from the final finding of the jury and from the finding of the court on such appeal there may a further appeal.* After the assessment has been fully confirmed, the commissioners appoint a treasurer who is not one of their number who receives all moneys paid under the assessment and pays on the order of the commissioners for work and services. The commissioners are authorized to make contracts ; all for work above $500 to be let to the lowest bidder at public competition. They are authorized to borrow money not exceeding in amount what remains due of the assessment at the time of borrowing, and to issue bonds ; and all damages over and above benefits to any tract of land that has been assessed, must be paid to the owner before the commissioners are authorized to enter on his land for the construction of any work there-

*Chap. 42, sec. 25.

upon. The owners of lands above or below the works constructed, even though outside the drainage district, have a right to compensation for any injury done to them by such works. The court may at any time for cause remove one or more of the commissioners. The commissioners are entitled to $2 a day each for every day they are actually employed in the work. They are bound to make a report of the progress and construction of the work once a year to the court by which they were appointed, and oftener if the court so require. All the power necessary for carrying on the work is given to the commissioners and their duties are carefully defined.

When the cost of the proposed work will not exceed $5,000, and the work will not extend through, or into more than three congressional townships, the petition may be filed with a justice of the peace in the county in which the land to be affected, or the greater part of it lies, and in such case the justice has authority to do all that the county court may do in other cases as to the assessment of damages and benefits, and may if the petitioners so choose, appoint one or more commissioners, not exceeding three, to lay out and construct such work; otherwise he is to direct the commissioners of highways of the town or towns in which the work is to be done to act as a joint board for such purposes, and the commissioners so appointed or directed, have all the power of commissioners appointed by the county court.

Parties who have made private drains by which any of the land in the drainage district has been benefited, are allowed due compensation in making the assessment. Any enlargement of drain or ditch rendered necessary by the draining of higher lands outside the district, must be paid for by such lands. Railroads benefited by drainage may be assessed for the value of such benefits.

Persons who desire to construct a drain or ditch at their own expense, and for the drainage of their own lands across the lands of others, may, if those others refuse permission on reasonable terms, obtain authority to make such drain on payment of damages, if any be awarded, by applying in counties under township organization to the commissioners of highways, who thereupon view the lands, determine whether such a drain is necessary, where it should run, and how it should be constructed, and whether the person or persons whose lands it is to cross is or are entitled to damages. An appeal may be made from their decision. In other counties, application in such cases is made to the county board who appoint viewers on whose report after having heard any objections that may be made, they take action as this chapter directs.

What previous to the consolidation of the statutes was a distinct act of the legislature provides that in counties under township organization the commissioners of highways may be drainage commissioners, and on petition of the owners of lands may carry out such drainage works in their respective townships as they may adjudge necessary or useful; assess damages and benefits, by means of a jury, when the right of way cannot be procured by agreement with the owners; collect the assessments; expend the money collected and do all else that may be necessary. Appeal lies from their decision to a board composed of the supervisors of townships in the county outside the proposed drainage district. When the works are to extend to more than one township the commissioners of highways of all the townships interested form a board to lay out and construct the work. In counties not under township organization the county commissioners may act as drainage commissioners. Appeal from their decision lies to a board composed of the county surveyor, county treasurer, and sheriff; and appeal may be made from the decision of that board to the county court.

When the lands to be drained lie in different counties or in more than two townships the county court may, on application for the creation of a special drainage district including all such lands after having received the report of the commissioners appointed to report upon the petition, order that the district be organized, and then on notice given by the clerk of the county, an election of three drainage commissioners is held in the district. The election is held according to the general election law of the state, but only those who own land in the district are eligible. The commissioners thus elected have the same powers and functions as the commissioners in other cases.

Cities and Villages.

In 1872, a general act for the incorporation of cities and villages,* was passed by the legislature of Illinois. It provided that any city then existing may become incorporated under this Act, and that any incorporated town or village in the state having a population of not less than a thousand "in an area of contiguous territory not exceeding four square miles," may become a city. The Act prescribes the mode of proceeding in both cases, and provides that all rights and property of every kind and description which were vested in any municipal corporation under its former organization, should be deemed and held to be vested in the same upon its becoming incorporated under the provisions of this Act, and all ordinances and by-laws should continue in force and operation.

The general Act provides that the city council shall consist of the mayor and aldermen; that the mayor shall be a citizen of the United States and a qualified elector, and shall reside within the city; that he shall be elected at the general election and hold office for two years.

The number of aldermen, where the minority representation plan has not been adopted is, in cities not exceeding 3,000 inhabitants, six; in cities exceeding 3,000 but not exceeding 5,000, eight; exceeding 8,000 but not exceeding 10,000, ten; exceeding 10,000 but not exceeding 30,000, fourteen, and two additional aldermen for every twenty thousand inhabitants over 30,000. Provided, however, that in cities over 100,000 inhabitants 36 aldermen shall be elected and no more. The aldermen are elected for two years. The law provides that the city council may, from time to time, divide the city into one half as many wards as the total number of aldermen to which the city is entitled, the population of the wards to be as nearly equal as possible. One of the two aldermen to represent each ward is elected every year.

But a city may, when it adopts this Act, adopt also the principle of minority representation, or it may adopt that principle at any general election afterwards, due notice having been given, or at a special election held for the purpose in the manner prescribed by the Act; and when this principle has been adopted, the municipal council shall "apportion such city by dividing the population thereof as ascertained by the last Federal census by any number not less than two nor more than six, and the quotient shall be the ratio of representation in the city council. Districts shall be formed of contiguous and compact territory, and contain as nearly as practicable an equal number of inhabitants." Every such district shall be entitled to three aldermen who shall hold office for two years. In all elections for aldermen under this system, each qualified elector may cast as many votes as there are aldermen to be elected in his district, or may distribute the same, or equal parts thereof, amongst the candidates as he shall see fit, and the candidate (or candidates) highest in votes shall be declared elected. The city council is judge of the election and qualification of its own members. The council may, two-thirds of the members concurring, expel an alderman for misconduct.

A majority of the aldermen constitute a quorum. The council may, by ordinance, prescribe the place and times of its meetings. The meetings of the council must be held with open doors. The council must keep a journal of its proceedings. The yeas and nays must be taken upon the passage of all ordinances and on all propositions to create any liability against the city or for the expenditure or appropriation of its money, and in all other cases, at the request of any member, which shall be entered upon the journals of its proceedings, and a majority of all the members elected to the council shall be necessary to the passage of any such ordinance or proposition. The mayor presides at all meetings of the council but does not vote, except in the case of a tie, when he gives the casting vote. He annually and from time to time gives the council information respecting the affairs of the city, and recommends for their consideration such measures as he deems expedient. Before any ordinance can take effect it must, after having been adopted in the office of the city clerk, be approved of and signed by the mayor. If the mayor does not approve of it, he

* R. S. of Illinois, chap. 24.

returns it to the council at its next meeting, occurring not less than five days after its passage, with his objections in writing. Such veto may extend to any one or more items or appropriations in any ordinance making an appropriation or to the entire ordinance, and if it is made only to a part the rest takes effect and is in force. If the mayor does not return any ordinance with his objections within the time stated, he is deemed to have approved of it, and it takes effect accordingly. Upon the return of any ordinance to the council by the mayor, the vote by which it was passed is re-considered, and if two-thirds of all the members elected to the council agree by yeas and nays to pass the same it shall go into effect notwithstanding the mayor may refuse to approve thereof."* In the absence of the mayor the council elects one of its members to act as mayor for the time.

The legislative powers of the councils, as stated in ninety-six clauses of the 62nd section of the same Act, are extensive. They are empowered to make provision for the establishing, opening, making extension, altering, repairing, cleaning and lighting of streets; the making and repairing of sewers; the construction and management of mill-races through the streets; the regulation of buildings as to the thickness of party and other walls, the position and size of flues, the sufficiency of drainage; the sufficiency of the means of egress from large buildings; the establishment and regulation of markets and of ferries; the regulation of harbours to a distance of three miles from the city lines, of public docks and slips and of the rates of dockage; the licensing of taverns and places of refreshment and entertainment; the licensing and control of all public amusements; the establishment and control of a fire department and a police force; the licensing and regulation of vehicles for hire and of the manner in which the streets may be used; the licensing of livery stables, lumber yards, distilleries, breweries, auctioneers, money-changers, brokers and second-hand and junk stores; to direct the location and regulate the management of packing houses, bone factories, tallow, chandleries, soap factories, tanneries, distilleries and breweries within the limits of the city and within the distance of one mile without the limits; to regulate the assize of bread, the weighing and measuring of brick, lumber, coal, wood and other articles, and the sale of meats, poultry, fish and other provisions; to declare what is a nuisance and to abate all nuisances; to provide for the inspection of steam boilers. There seems to be scarcely any legislative power which a municipal council should possess that is not conferred by this section. They are authorized to permit, regulate or prohibit the locating, constructing or laying of any horse railroad in any street, alley or public place, but such permission shall not be for a longer time than twenty years. Another clause, the 90th, provides that the city council shall have no power to grant the use of or the right to lay down any railroad tracks in any street of the city to any steam or horse railroad company, except upon a petition of the owners of the land representing more than one-half the frontage of such part of a street as is sought to be used for railroad purposes.

They are also authorized to provide for and change the location, grade and crossing of any railroad (within the limits of the city); to require railroad companies to fence their respective railroads or any portion of the same, and to construct cattle guards and crossings of streets and public roads, and keep the same in repair; . . to require railroad companies to keep flagmen at railroad crossings of streets, and provide protection against injury to persons and property in the use of such railroads; to compel such railroads to raise or lower their railroad tracks to conform to any grade which may at any time be established by such city, and where such tracks run lengthwise of any street, alley or highway, to keep their railroad tracks on a level with the street surface, and so that such tracks may be crossed at any place on such street, alley or highway; to compel and require railroads to make and keep open and in repair ditches, drains, sewers and culverts along and under their railroad tracks, so that filthy or stagnant pools of water cannot stand on their grounds or right of way, and so that the natural drainage of adjacent property shall not be impeded.

The council is authorized to appoint a board of health and prescribe its duties, and in all that relates to public health, the jurisdiction of the council extends a half mile beyond the city limits on all sides.

* R. S. Illinois, chap. 24, secs. 46-7.

Article 9 of the same chapter gives the corporate authorities power to make local improvements by special assessments or special taxation, or both, of contiguous property or by general taxation or otherwise as they shall by ordinance prescribe. The construction or repair of sidewalks may be treated as a local improvement. In all such proceedings, the council files what is called a petition in a court of record of the county, stating the character of the work contemplated, its probable cost as estimated by a committee of the council, and other facts. Provision is made for ascertaining by means of a jury the cost of any property to be taken for such improvements, and the court appoints three commissioners who examine the locality where the improvements are to be made, and the lots, blocks and parcels of land that will be specially benefited thereby, and "estimate what proportion of the whole cost of such improvement will be of benefit to the public, and what proportion thereof will be of benefit to the property to be benefited, and apportion the same between the city and such property . . and assess the amount so found to be of benefit to the property upon the several lots, blocks, tracts or parcels of land in the proportion in which they will be severally benefited." Any person interested may appeal from the decision of the commissioners to the court, and such appeal is tried before a jury. Power is given to the court to modify, alter, change, annul or confirm the assessment. Many other provisions are made to secure the doing of justice in such cases, and the proceedings may consequently be very tedious and expensive.

The city council is also authorized to provide for a supply of water by any or all of the usual means, and to borrow money for such purpose; to make all needful regulations for the use of such water and for levying and collecting any water taxes, rents, rates or assessments, the council may think necessary; or to authorize any person or private corporation, to construct and maintain the same at such rates as may be fixed by ordinance for any period not exceeding thirty years.

A city may acquire by purchase or otherwise, or establish and maintain bridges and ferries within the city, or at any point within five miles of the corporate limits, and regulate the use thereof. A city may annex any contiguous territory, on petition of not less than three-fourths of the legal voters, or territory may be disconnected in like manner, and subject to certain conditions, and any incorporated city, village or town may be annexed to another by ordinance, passed by a two-thirds of all the aldermen elect of each of the corporations desiring annexation. Corporations may make arrangements with one another for the use of sewers, and may lease landings and levees. For such side-walks as are deemed necessary, and as are not laid under the local improvements system, the council may require the owners of adjacent property to pay in whole or in part according to the value of their property, or according to frontage.

The councils are of course authorized to acquire, hold and manage such property, and erect such buildings as may be necessary for the public convenience; to levy and collect taxes to the extent required by the public service, and to raise loans by the issue of bonds; but they are forbidden to incur debt in addition to the debts existing, when the constitution was adopted, to a greater extent than five per cent of the taxable property of the city as ascertained by the last state and county assessment. It is also provided,* that exclusive of the amount levied for the payment of bonded indebtedness or the interest thereon, "the aggregate amount of taxes levied for one year, shall not exceed the rate of two per cent. upon the aggregate valuation of all properties within the city, subject to taxation."

The council are required† to pass within the first quarter of the fiscal year, an ordinance termed the annual appropriation bill, in which they may appropriate such sum or sums as may be deemed necessary to defray all necessary expenses and liabilities of the corporation. The objects and purposes for which the appropriations are made, must be specified and the amount appropriated for each. No farther appropriation can be made within the year, unless it has been first sanctioned by a majority of the legal voters of the city by petition signed by them, or at a general or special election called therefor. It is provided however,‡ that the city council may by a two-thirds vote, order any improvements, the necessity for which is caused by any casualty or accident happening

*Sec. 111. †Chap. 24, Sec. 89. ‡Chap. 24, Sec. 90.

after the annual appropriation has been made, and the council may order the mayor to borrow for a space of time, not exceeding the close of the next fiscal year, such sum as may be necessary to make such improvement thus rendered necessary; the amount to be raised in the next general tax levy, and to be embraced therein. It is also provided that no council or committee thereof, shall enter into any contract or incur any expense even though ordered by the council, unless an appropriation shall previously have been made concerning such expense.

The council is empowered* to levy and collect a tax on all the real and personal property not exceeding one mill on the dollar assessed value for the laying, extension and maintenance of sewers, and a similar tax of one mill on the dollar for the extension and maintenance of the water-works if the revenue from such work prove insufficient.

When property is destroyed in whole or in part by fire, the authorities named may "rebate or remit so much of the taxes levied upon such property, as in their opinion should be remitted," and in case of an extensive fire seriously impairing the ability of the property owners to pay taxes or special assessments, the council may "reduce the appropriations ordered or reduce, or repeal any part of the appropriation bill, or order the suspension of local improvements if the taxes or assessments have not yet been collected."

Provision is made for raising and managing a police and fireman's relief fund, made up of one-fourth of all rates, taxes and license fees paid by fire insurance companies not incorporated under the laws of the state, and doing business in any city, and of certain fines. The tax on foreign insurance companies may be as much as two per cent. of the net receipts of their local agency.

City Officials.

Wherever municipal matters are badly managed, complaint is made much more frequently of administrative and executive mismanagement, than of improper legislation, and in all those American cities in which attempts to improve the municipal system have been made, attention has been directed chiefly to the reconstruction of the executive. In some cases it has been thought important to change also the mode of electing the members of the civic council. The Illinois law respecting the government of cities and villages, provides that biennially at the general city election, a mayor, city clerk, city attorney and city treasurer shall be elected, and that no person shall be elected to the office of city treasurer for two years in succession.† If a vacancy occur in the office of mayor and the unexpired term be over a year, it shall be filled by an election; but if the unexpired term be less than a year, then the city council elect one of their own number to act as mayor for such term.

"The city council may in its discretion from time to time by ordinance, passed by a vote of two-thirds of all the aldermen elected, provide for the election by the legal voters of the city, or the appointment by the mayor with the approval of the city council of a city collector, a city marshal, a city superintendent of streets, a corporation counsel, a city comptroller or any or either of them, and such other officers as may by said council be deemed necessary or expedient." The council may by ordinance or resolution to take effect at the end of the year, discontinue any of the offices so created, and devolve the duties thereof on any other city officer.‡ The next section provides, that "all officers of any city except where herein otherwise provided, shall be appointed by the mayor, and vacancies in all offices except the mayor and aldermen shall be filled by like appointment;" by and with the advice and consent of the city council. The city council may by ordinance not inconsistent with the provisions of this Act, prescribe the duties, and define the powers of all such officers, together with the term of any such office, provided the term shall not exceed two years."

These sections give the mayor the sole right to nominate all the officers of the council except those elected annually by the people, but it still leaves more control over the executive officers to the council than is left to that body by the laws more recently passed to reform the municipal government in Philadelphia, Brooklyn, Boston, and other cities.

*Chap. 24, Sec. 262. †R. S., Ch. 24, Sec. 49. ‡R. S., Chap, 24, Sec. 73.

Besides presiding at the meetings of the city council, suggesting to the council, in his message, what he may think proper, and vetoing such ordinances as he may disapprove of, the mayor has the power to remove any officer appointed by him on a formal charge, when he thinks that the interests of the city demand such removal; but he is required to report the reason of such removal at a meeting of the council, to be held not less than five nor more ten days after, and if the council, by a two-thirds vote of all its members legally elected, disapprove of such removal, the officer shall be restored to office, and shall not be removed a second time for the same offence. The council are empowered to pass ordinances for the suppression of riots and tumults, and the mayor may exercise, within the city limits, the powers conferred upon sheriffs to suppress disorder and keep the peace; he has the power, when necessary, to call on every male inhabitant of the city over the age of eighteen years, to aid in enforcing the laws and ordinances, and to call out the militia to aid in suppressing riots and other disorderly conduct, or carrying into effect any law or ordinance, subject to the authority of the Governor as commander in chief of the militia. He may release any person imprisoned for violation of any city ordinance, and report the cause of his so doing to the council at its next session. He has the power at all times to examine and inspect the books, records and papers of any agent, employe or officer of the city; and it is enacted that he shall perform all such duties as are or may be prescribed by law or by the city ordinances, and he shall take care that the laws and ordinances are faithfully executed."

It is enacted that the city marshal shall perform such duties as shall be prescribed by the city council for the preservation of the public peace, and the observance and enforcement of the ordinances and laws; and he shall possess the power and authority of a constable at common law, and under the statutes of the state." The marshal, his deputies, policemen and watchmen are, by another section, made conservators of the peace and clothed with all needful powers.

The city clerk keeps the corporate seal and all papers belonging to the city, attends all meetings of the council, and makes a full record of all its proceedings, records all ordinances, and performs the other duties usually discharged by such functionary.

The collector receives all warrants for the collection of taxes, and collects such taxes, and keeps such books as the council prescribes; and his books and papers are open at all times to the inspection of the mayor, city clerk and members of the council. He pays the money collected by him over to the treasurer weekly, or oftener if required by the council. He makes a report in writing to the council, as often as they require, of all moneys received and paid to the treasurer by him, or of any other matter connected with his office, and annually, between the first and tenth of April, files with the clerk a statement in detail of all the moneys received by him on the several warrants and assessments, and the sums that remain uncollected.

The city treasurer receives all money belonging to the corporation and keeps his books and accounts as prescribed by ordinance, but he must keep a separate account of each fund or appropriation, and the debts and credits belonging thereto. He keeps the money of the city on deposit in the bank or place of deposit designated by ordinance. He pays all warrants drawn upon him by the mayor and countersigned by the clerk, stating the fund or appropriation to which the same is chargeable, and the person to whom it is payable. He holds all money paid on a special assessment as a special fund. He renders to the council every month, and oftener if required, a statement showing what sums have been paid and received during the month, and the state of the treasury. This must be accompanied by vouchers. He is required to make out annually a full statement in detail of all the transactions of his office during the year, and this the clerk must cause to be published in one of the newspapers of the city. The books, accounts and papers of the treasurer are open at all times to the examination of the mayor, the clerk and the members of the council.

In all the cities of the United States, whose government has been reformed by recent legislation, the office of comptroller is of great importance, and to enable him to discharge his duties satisfactorily it is thought necessary that he should be practically quite independent. The Illinois General Act leaves it to the city council to determine whether

there shall be a comptroller, and when a comptroller is appointed makes him too much dependent on the council. If no comptroller is appointed, the city clerk is required to discharge several of the duties which properly belong to the comptroller's office. In such case the clerk must countersign all warrants on the treasurer; to the clerk must be sent the annual accounts of the treasurer, and by the clerk these must be published, the clerk is authorised and expected, if not required, to examine the accounts of the collector and of the treasurer frequently. If a comptroller is appointed, these and other financial duties are performed by him, and all accounts must, therefore, be audited before they are paid. The Act says, furthermore :*

"The city comptroller (if there shall be a comptroller appointed, if not, then the clerk) shall exercise a general supervision over all the officers of the corporation charged in any manner with the receipt, collection or disbursement of corporation revenues, and the collection and return of all such revenues into the treasury. He shall have the charge, custody and control of all deeds, leases, warrants, vouchers, books and papers of any kind, the custody and control of which is not herein given to any other officers; and he shall, on or before the fifteenth day of May in each year, and before the annual appropriations to be made by the council, submit to the city council a report of his estimates, as nearly as may be, of moneys necessary to defray the expenses of the corporation during the current fiscal year. He shall, in said report, classify the different objects and branches of expenditure, giving, as nearly as may be, the amount required for each, and for the purpose of making such report he is authorised to require of all officers their statement of the condition and expenses of their respective offices or departments, with any proposed improvement and the probable expenses thereof, all contracts made and unfinished, and the amount of any and all unexpended appropriations of the preceding year. He shall in such report state the aggregate income of the preceding fiscal year from all sources, the amount of liabilities outstanding upon which interest is to be paid, the bonds and debts payable during the year, when due and when payable. And in such report he shall give to the council such other information as he may deem necessary to the end, that the council may fully understand the money exigencies and the demands upon the corporation for the current year."

It is further provided, respecting the comptroller,† "that when he is appointed the council may by ordinance or resolution confer upon him such powers and provide for the performance of such duties by him as they may think necessary and proper." The comptroller is also to keep a correct list of all outstanding bonds of the city.

The council is authorized‡ to require all officers connected with the receipt and expenditure of money to perform such other duties and be subject to such other rules as the council may, from time to time, provide and establish. And in the adjustment of accounts between the collector or treasurer and the comptroller (or clerk), there is an appeal to the finance committee of the council, whose decision is binding unless the council otherwise direct.

The comptroller (if there is one), the clerk, treasurer and collector, appoint such clerks and subordinates in their departments as the city council authorise, and are held responsible for the fidelity of all persons appointed by them.

In some cities, the officer who has charge of the streets, sewers and other city works holds a position of great importance. The Illinois General Act provides that the city council may provide for the election of a superintendent of streets at the general annual election, or for the appointment of such an officer by the council on the nomination of the mayor, but it does not define his powers and duties. That seems to be left entirely to the council, and, therefore, this office is of secondary importance, and the person who fills it can do little to prevent waste, extravagance or corruption. Mention is sometimes made of a board of public works "when it exists," but this seems to be little else than a committee of the council. The council is empowered to determine by ordinance what the compensation of the mayor shall be. All other officers of the city may receive a salary, fees or other compensation, to be fixed by ordinance, and after the same has been fixed it shall not be increased or diminished during the term for which

*Sec. 104. †Sec. 105. ‡Sec. 107.

any officer has been elected or appointed. Those who are paid by fees are required to make a semi-annual return, verified by affidavit, to the mayor of all fees and emoluments received by them. Each alderman may receive such compensation as is fixed by ordinance, not exceeding three dollars for each meeting actually attended by him. He receives no compensation for any other services.

Every city is authorized to elect at the general annual elections one police magistrate, to hold office for four years.

It is provided* that "in case the mayor or any other municipal officer shall at any time be guilty of a palpable omission of duty, or shall wilfully or corruptly be guilty of oppression, malconduct or misfeasance in the discharge of the duties of his office, he shall be liable to indictment in any court of competent jurisdiction, and on conviction, shall be fined in a sum not exceeding $1,000, and the court in which such conviction shall be had, shall enter an order removing such officer from office."

A village elects six trustees who hold office for two years, one-half being elected each year. The six trustees elect one of themselves chairman, who exercises the power conferred on the mayor of a city not exceeding five thousand inhabitants. The trustees have all the powers of aldermen in cities, and the president and board may exercise the same powers as are conferred upon the mayor and council of a city not exceeding five thousand inhabitants, and pass ordinances in like manner. The board of trustees may appoint a treasurer, one or more street commissioners, a village constable and such other officers as may be necessary. The clerk of the village is elected at the same time as the trustees, and when a police magistrate, to hold office for four years, is elected, it is at the general annual election. In the United States each state raises by direct taxation the amount required for all state purposes. This renders union of action between state, county and city or village desirable. In Illinois the general municipal Act provides that, when the council of a city or village has ascertained and determined how much money is required for the service of the year, it shall, by an ordinance in which the particulars are set forth, "levy the amount upon all property subject to taxation within the city or village as the same is assessed and equalized for state and county purposes for the current year." A certified copy of such ordinance is filed with the county clerk. He ascertains the rate per cent. which, upon the total valuation of the property, subject to taxation within the city or village as the same is assessed and equalized for state and county purposes, will produce a net amount not less than the amount so directed to be levied and extends such tax in a separate column upon the book or books of the collectors of state and county taxes. By these such taxes are collected and paid over to the treasurer of the city or village. It is not easy to ascertain why provision is made for the appointment of a city collector unless there are other sources of revenue besides the taxes.

Assessment.

Chapter 120 of the revised statutes provides in 306 sections how the assessments shall be made for state and other purposes.

The properties made subject to taxation under that Act are:

All real and personal property in the state.

All moneys, credits, bonds or stocks and other investments, the shares of stock of incorporated companies and associations, and all other personal property, including property *in transitu* to or from this state, used, held, owned or controlled by persons residing in the state.

The capital stock of companies and associations incorporated under the laws of this state.

The exemptions includes all church property used exclusively for public worship, all cemeteries, all charitable institutions, all property used for school purposes, all educational and philanthropic institutions, all property belonging to the United States, the state, the county, city or village, and used for markets, engine houses, city halls and other purposes; all property used exclusively for agricultural, horticultural, mechanical and philosophical purposes and not for pecuniary profits.

*Sec. 27.

The law provides that all personal property, every credit for a sum certain, annuities and royalties, the capital stock of all companies shall be assessed at their fair cash value, and defines the manner in which the value of bank stocks is to be determined. It states also how real estate is to be valued. Each lot is to be valued at the price which it would bring at a fair voluntary sale for cash. Taxable leasehold estates are to be valued on the same principle, and if there is a mine or quarry on any piece of property due account should be taken of this in the valuation.

Every person of full age and sound mind is required, when called on by the assessor between the first day of May and the first of July in each year, to list, that is to state in writing in the form prescribed, "all his moneys, credits, bonds of stocks, shares of stock of joint stock or other companies (when the capital stock of such company is not assessed in the state) moneys loaned or invested, annuities, franchises, royalties and other personal property; and also all property of the same descriptions controlled by him as the agent or attorney of any other person or of any company, and all money deposited to his credit or subject to his draft or order, and credits due from any person or body corporate. The Act prescribes how the properties of minors, lunatics, wives of those for whom properties are held in trust, of corporations whose assets are in the hands of receivers, of solvent corporations, of firms, of manufacturing associations and others whose affairs are managed by an agent shall be listed. It also prescribes where the several kinds of property are to be listed. Where any doubt arises the place of listing is fixed by the county board.

The 24th section is important. It provides that "persons required to list personal property shall make out under oath, and shall deliver to the assessor at the time required, a schedule of the numbers, amount, quantity and quality of all personal property in their possession or under their control required to be listed for taxation by them, and the assessor may examine them under oath as to each of these statements so made. It shall be the duty of the assessor to fix the fair cash value of all items of personal property, including all grain on hand, on the first day of May . . . and the assessor is authorised to administer the oath required in this section; and if any person shall refuse to make such schedule under oath, then the assessor shall list the property of such person according to his best judgment and information, and shall add to the valuation of such list an amount equal to fifty per cent. of such valuation, and if any person making such schedule shall swear falsely he shall be guilty of perjury and punished accordingly. Any person required to list personal property who shall refuse, neglect or fail when requested by the proper assessor to do so, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding $200, and the several assessors shall report any such refusals to the county attorney whose duty it is hereby made to prosecute the same." The Act provides that the schedule shall truly set forth the quantity, number and value of the several descriptions of personal property as described in thirty-six clauses. The number of horses of all ages, the number of cattle of all ages, the number of mules and asses of all ages, the number of sheep of all ages, the number of hogs of all ages and the values thereof are set forth in separate columns; so are the number of carriages and waggons, their description and value, the number of watches and clocks, the number of sewing or knitting machines, of melodeons, organs and pianofortes, plate and plated ware, diamonds and jewelry, agricultural tools and implements, household and office furniture and the value thereof, as well as the value of stocks in trade, of machinery, of bonds and other property of greater value. The person filling the schedule is required to state all his credits and from these credits he is entitled to deduct all the *bona fide* debts he owes, but he cannot make deduction on account of his debts from any item other than his credits, and the right to deduct debts in any way does not extend to banks or to a company or corporation exercising banking powers. Several sections describe the manner in which the property and business of banks, bankers, brokers and stock jobbers, the capital stock of corporations and the franchises of persons, the property of railroads and of telegraph companies are to be listed and valued; how state and national banks are to be assessed and taxed, and how they are to be listed as between counties and between towns, when more than one county or one town are interested. Any person refusing to deliver a list to the assessor or giving a fraudulent list is liable to a penalty of not less than $10

or more than $2,000 and to a prosecution for perjury, if having been required to make oath to the accuracy of list or schedule he has taken such oath and the list is found to be fraudulent. The county clerk is required to make up for the several towns (townships) in counties under township organization and for the several districts in other counties the lists of lands and lots to be assessed, the amount to be paid for each and the amount to paid to the town and to the county collector. Separate books may be made for the collection of all taxes within the corporate limits of cities, towns and villages and for the collection of taxes on personal estates. In counties not under township organization the assessor is appointed by the county board. Sections 74-85 give additional directions as to the manner in which the assessors should discharge their duties. They re-value real estate every four years.

Appeal may be made from the valuation of the assessors to the board of equalization, which in counties under township organization is composed of the assessor, clerk, and supervisor in each town, and in other counties of the county board acting for the whole county, who meet at the times appointed by the statute. There is, in addition to this, a review or equalization by the state board, composed of one member from each congressional district, elected once every four years, and the state auditor. The county clerks are required to send to the state auditor, before the day named in each year, an abstract from the assessment books, showing all the particulars of the assessment, in each county. These statements, the auditor submits to the state board, which meets at the state capital on the second Tuesday of August. This board having examined the valuations, increase, or reduce the valuation in the several counties as they see fit, but so as not to reduce the aggregate or not to increase it more than one per cent. They also determine finally how the amount assessed on railroads and other property extending to more than one county shall be apportioned. They have special powers with regard to the assessment of the capital stock of corporations, and the assessment of railroad tracks and rolling stock. Clause 111 says: "Land shall be equalized by adding to the aggregate assessed value thereof, in every county in which the board may believe the valuation to be too low, such rate per centum as will raise the same to its proper proportionate value; and by deducting from the said aggregate value thereof, in every county in which the said board may believe the value to be too high, such per centum as will reduce the same to its proper value. Town and city lots shall be equalized in the same manner herein provided for equalizing lands and at the option of said board may be combined and equalized with lands." The action of the board is reported by the auditor to the county clerks, and the valuation as settled by this board, becomes the basis for the assessment of all state, county, city, and town taxation.

The constitution of the state provides that county authorities shall never assess taxes the aggregate of which shall exceed 75 cents per $100 valuation, except for the payment of indebtedness existing when the constitution was adopted, but it sets no such limits to the taxation for state, town, city, or school purposes. The treasurers of counties under township organization, and the sheriffs in other counties, are *ex-officio* collectors of taxes in their several counties. Town and district collectors make returns to the county collector on or before a day named and make settlement with him. The sections which prescribe the duties of the collector, provide for the seizure and sale of lands and other property in case of default, and for settlement between county collectors, and county boards, and the state auditor, are very numerous.

This law, which resembles the assessment laws of several other states, as to the description of property to be assessed and the means of ascertaining what real or personal property liable to assessment, each person possesses, and its value seems sufficient to ensure that no property shall escape taxation, that no fraud shall be committed with impunity, and that no injustice shall be done. Yet there is reason to doubt whether, in its practical operation, it is perfectly satisfactory. The people of this province may not wish to submit to taxation on watches, trinkets, musical instruments, and implements of trade, but if the principle of taxing personal property is to be retained it may be well to consider whether the mode of ascertaining its character and value, which is prescribed by the laws of Illinois and other states would, if adopted here, do much to put an end to the undervaluations, which are not only monstrously absurd in many instances, but work serious injustice to those who, when questioned by the assessor, make honest representations.

MICHIGAN.

In Michigan municipal institutions underwent further modifications, and the municipal system assumed a shape closely resembling that which exists in Ontario to-day. In 1813 Governor Hull appointed commissioners to supervise highways and bridges in the as yet unincorporated townships. In 1815, before a sign of local government was visible in the rural districts, Detroit was incorporated, and its people authorized in town meeting to levy taxes for such purposes as they saw fit. The same power was given to Prairie du Chien in 1821. In 1825, Congress gave power to the governor and council to incorporate townships and provide for the election of county and township officers. The powers of the county at first greatly exceeded those of the town, which could appropriate money only for a few petty purposes. The power of raising money for schools was the most important conferred on the townships for some time. But the first settlers were chiefly from New England and New York, and their influence was felt after a time in the increased authority of the towns. From 1813 to 1831 Governor Cass, himself brought up under the New England system, did much to promote the introduction and development of that system in the state by abandoning the system of appointing county and township officers, and requiring the people to elect them. He was of opinion that in proportion as government recedes from the people, it becomes liable to abuse, "and that whatever authority can be conveniently exercised in primary assemblies may be deposited there with safety." The first constitution adopted in 1837 gave the governor power to remove county and township officers if he thought them incompetent, but this he no longer possesses. "Michigan was the first state in the west to adopt the town meeting. She has been followed in this by Wisconsin, Minnesota and Illinois . . . . Ohio, Indiana and Illinois . . . . adopted a compromise system similar, in many respects, to that of Pennsylvania." The town meeting has much larger powers in Michigan than in some other states, but smaller than in New England, because in Michigan the system of incorporating villages renders it unnecessary that the power of the town meeting should be so extensive. The constitution of the township board is peculiar. The county board, composed of the supervisors of the towns, is considered too large by many of those who of late have made municipal government a special study, because there is little personal responsibility, and matters of local concern are controlled by combinations on the board.

The constitution of Michigan, adopted in 1850, provides that the Legislature may confer upon organized townships, incorporated cities and villages, and upon the board of supervisors of the several counties such powers of a local legislative and administrative character as it may deem proper.* The constitution also provides** that "the legislature may organize any city into a separate county when it has attained a population of twenty thousand inhabitants without reference to geographical extent, when a majority of the electors of the county in which such city may be situated voting thereon shall be in favour of a separate organization," that † "a board of supervisors consisting of one from each organized township shall be established in each county, with such powers as shall be prescribed by law," and that ‡cities shall have such representation on the board of supervisors of the counties in which they are situate as the Legislature may direct. The powers of the board of supervisors are prescribed by sections nine, ten and eleven of the same article as follows: "The board of supervisors may borrow or raise by tax one thousand dollars for constructing or repairing public buildings, or highways or bridges; but no greater sum shall be borrowed or raised by tax for such purpose in any one year unless authorized by a majority of the electors of such county voting thereon. The boards of supervisors, or in the county of Wayne, the board of county auditors, shall have the exclusive power to prescribe and fix the compensation for all services rendered for and to adjust all claims against their respective counties; and the sum so fixed or defined shall be subject to no appeal. The board of supervisors of each organized county may provide for laying out highways, constructing bridges, and organizing townships under such restrictions and limitations as may be prescribed by law." Article eleven relates to townships, and provides that "there shall be elected annually in each township

*Article 4, sec. 38. **Article 10, sec. 2. †Art, 10 sec. 6 ‡Art. 10, sec. 7.

one supervisor, one township clerk, who shall be *ex officio* school inspectors, one commissioner of highways, one township treasurer, one school inspector, not exceeding four constables, and one overseer of highways for each highway district," whose powers and duties shall be prescribed by law. Each organized township shall be a body corporate with such powers and immunities as shall be prescribed by law." Article 15, sec. 13 says: "The Legislature shall provide for the incorporation and organization of cities and villages, and shall restrict their powers of taxation, bonusing money, contracting debts and lowering their credit." Section 14 of the same article says: "Judicial officers of cities and villages shall be elected and all other officers shall be elected or appointed at such time and in such manner as the legislature may direct."

Towns.

In Michigan the electors of a township in town meeting assembled, have and exercise powers similar to those exercised by the town meeting in Massachusetts. At the annual meeting held on the first Monday of April, at the place appointed by the previous meeting, and organized in the usual way, one supervisor, one township clerk, one treasurer, one school inspector, one commissioner of highways, so many justices of the peace as there are by law to be elected, and so many constables as shall be ordered by the meeting, not exceeding four in number, are elected by ballot, and afterwards one overseer of highways for each road district, and as many pound masters as the meeting may determine, are chosen *viva voce*, or in such manner as the meeting may direct. The persons so elected hold office for one year, except the justices who hold office for four years, and the school inspector who holds office for two years. After the elections the other business is done. Any amendments of the by-laws that seem necessary are usually made at the annual meeting, the amounts to be raised by taxation for all purposes authorized by law are determined, and the necessary taxation is ordered. Should it be necessary for the purpose of doing this business, the annual meeting may be adjourned from day to day. Any of these powers may be exercised at a special meeting, but a special meeting can only transact the business for which it has been specially called. The legislative powers of the town meeting as described in section 673 are to make all such orders and by-laws for determining the time and manner in which cattle, horses, swine, sheep and other animals shall be restrained from going at large in the highways, and for directing and managing the prudential affairs of the township as they shall judge most conducive to the peace, welfare and good order thereof; and they may annex to such by-laws suitable penalties for the breach thereof not exceeding ten dollars in any one case. The extent of the powers given by the clause we have quoted seems doubtful. The accounts of the township treasurer and the report and account of the commissioner of highways are submitted to the annual meeting through the township board. The account of the commissioner shows in detail all the work done, money expended, and assessed labour performed on the highways during the year, the amount received in commutation of assessed labour and for "delinquencies." An estimate of the amount of highway tax which should be assessed upon the taxable property for the next year not exceeding one half day's labour, nor less than one-tenth day's labour upon each $100 of valuation accompanies the account; also a statement of the improvements necessary to be made in the highways and bridges during the year and the amount of money tax that should be levied for the purpose, beyond what such estimated highway labour will accomplish, not exceeding fifty cents upon each $100 valuation, or in townships whose aggregate valuation is less than $50,000, not exceeding a gross sum of $250. The meeting determine by the vote of the majority of those present what amount of highway labour shall be assessed and what amount of money tax within the limit stated. The people in township meeting may also grant and vote any sum of money not exceeding one per cent. in any one year upon the assessed valuation of the taxable real and personal property . . . for the purpose of erecting a town hall or other building or buildings required for the use of the inhabitants in whole or in part for township purposes, provided that notice of intention to move for such a vote, signed by at least twelve freeholders of the township, has been posted up in five of the most public places at least ten days previous to the day of such meeting.

The powers exercised by the people directly in town meeting are not as extensive as those exercised by the town meeting of Massachusetts, nor is their decision final in all the matters on which they have a right to vote. If they neglect or refuse at the annual meeting to vote that any rate of highway labour be assessed, the highway commissioner may nevertheless make an assessment not exceeding one-half day's labour upon each $100 of valuation; and if they neglect or refuse to vote such sum or sums of money as may be necessary to defray the ordinary township expenses the township board are authorized to vote such sums as may be necessary for such purposes not exceeding the amount limited by law.

The township board have not executive powers as extensive as those of the board of selectmen in the towns of Massachusetts, but they do more in their representative character, and their power to levy rates to defray township expenses when the town meeting has neglected or refused to make provision for them is a power not given to the selectmen. The town board is composed of the supervisor, the two justices of the peace whose office will soonest expire, and the township clerk. When a quorum does not attend any meeting of the board, one of the remaining justices may attend on being notified by any of the members, and he has for the time the same authority as the other members. The board meet annually to audit and settle all claims against the township, to examine, audit and settle the accounts of the township treasurer and all other township officers—to examine the accounts of the highway commissioner and receive his report and estimates. All these accounts they produce at the annual town meeting. The town board as board of health, have large powers. In Massachusetts the treasurer and other town officers render their accounts directly to the town meeting. It is also the duty of the town board to cause the provisions for the protection and preservation of the town records to be enforced. When a vacancy occurs in any office except that of justice of the peace or township treasurer, or the incumbent is unable to perform the duty, the township board may make temporary appointments of suitable persons to discharge the duties of such offices, and when the treasurer elected refuses to serve or vacates his office, or is disabled by sickness, the board appoint a treasurer for the remainder of the year.

The supervisor is the agent of the township for the transaction of all legal business. By him suits are brought or defended. He prosecutes for all penalties and forfeitures incurred within the township. He is *ex-officio* the township assessor. He represents the township on the county board and lays before it such copies of entries concerning moneys voted to be raised in the township as are delivered to him by the clerk. He is *ex-officio* the registrar of births and deaths, and for the work this entails he is paid by fees.

The remuneration of the members of the township board, the board of health, the board of registration of electors, the inspectors of elections, the clerks of the poll, the commissioners of highways, the town clerk and the school inspector, is $1.50 for each day actually devoted to the public service in any of these capacities.

The general law of the State of Michigan, passed under the authority given by the constitution, prescribes how villages whose population has increased to 3,000 or more may become organized as cities, how cities and villages previously incorporated by special charters and villages incorporated under the general laws of the State may be re-incorporated under the provisions of the general Act, and how territory adjacent to any city incorporated under this Act may be annexed to it if the inhabitants residing upon such territory and the electors of the city so choose. It provides that existing ward divisions shall be maintained, that cities containing 3,000 inhabitants and less than 10,000 if not previously divided, shall be divided into two wards for 3,000, and an additional ward for every additional 2,000, and that in cities above 10,000 there shall be one additional ward for each additional 4,000.

Cities.

Cities incorporated under this Act, elect a mayor, a city marshal, a clerk, a treasurer, a collector and a street commissioner, three school inspectors and four justices of the peace; and in cities having but three wards, two aldermen, designated aldermen at large, are elected by the qualified voters of the whole city. In cities having a population of not less than 12,000 inhabitants, the council may provide by ordinance for the election of a

city comptroller.* In each ward a supervisor, two aldermen and a constable are elected. The Act provides that a city attorney, city surveyor, engineer of the fire department and three school inspectors shall be appointed by the council and such other officers as they may deem necessary. The mayor, city marshal, city clerk, city treasurer, city collector, street commissioner, supervisors and constables are elected for one year, the justices of the peace for four years and inspectors of schools for three years, one being elected each year. Aldermen are elected for two years, one-half going out of office every year. Where a comptroller is elected, he holds office for two years. All officers appointed by the mayor or council, except school inspectors and those appointed to fill vacancies in elective offices, hold office for one year. As in other states, the electors are those qualified to vote at state elections, who have resided in the city for the time specified. Each elector votes in the ward in which he resides.

The powers of the city councils under this Act are to restrain and prevent vice and immorality, gambling, noise and disturbance; indecent or disorderly conduct or assemblages; to prevent and quell riots; to preserve peace and good order; to protect property; to apprehend and punish vagrants; to abate nuisances; to prohibit or remove anything tending to cause or promote disease; to suppress disorderly houses and gaming houses; to regulate billiard tables and other such places of amusement; to regulate or prohibit and suppress ale, beer, and porter houses; to regulate or prohibit shows and exhibitions; to prevent violations of the Sabbath; to regulate auctions; license peddlers; establish and regulate ferries; license taverns and saloons; license and regulate all vehicles used in transportation of persons or property for hire; to license and regulate toll bridges; to provide for the inspection of meat and provisions; for the inspection weighing and measuring of coal, wood, hay, and other articles of merchandize; to provide for the inspection and sealing of weights, and to enforce the keeping and use of proper weights and measures by vendors; to regulate the construction, repair and use of vaults, cisterns, areas, hydrants, pumps, sewers and gutters; to prevent obscenity; to regulate or prohibit bathing in rivers or ponds; to provide for the clearing of rivers, streams and ponds, and to prevent the depositing of any filth therein; to compel the owners of any offensive nauseous or unwholesome place or house, to clean or remove or abate the same; to regulate the construction of cellars, sinks, privies, and all such places, and to compel the owners to cleanse, relay, repair or fill up the same; to regulate the keeping, sale, and use of explosives; to prevent mock auctions and lotteries; to provide for the protection and care of paupers, and to provide for taking a census. The councils are empowered to prescribe the terms on which licenses shall be granted, and to exact payment of such sum as they may require for such licenses.

They are also empowered to prescribe the terms on which railroad companies may lay new tracks and operate their roads with steam locomotives in or across the public streets, and to prevent the laying of such tracks or the operating of such roads except upon such terms and conditions.† They are also empowered to provide for and change the location and grade of street crossings of any railroad; to compel any railroad company to raise or lower their track so as to conform to street grades which may be established by the city from time to time, and to construct street crossings in such manner, and with such protection to persons crossing thereat as the council may require, and to keep them in repair; also, to require and compel railroad companies to keep flagmen or watchmen at all railroad crossings of streets, and give warning of the approach and passage of trains thereat, and to light such crossings during the night; to regulate and prescribe the speed of all locomotives and railroad trains within the city; . . . to require and compel any railroad company to make, keep open, and in repair, such ditches, drains, sewers and culverts along and under or across their railroad tracks as may be necessary. The councils also make regulations respecting partition fences.

For all those things the council may provide by ordinance, and they are empowered to enact such other ordinances not inconsistent with the laws of the state as they may deem necessary for the safety, order, and good government of the city.

In other chapters of this Act the councils of cities are empowered to establish a

* Title 15, cap. 5. †Sec. 2559.

police force, to provide and maintain a city prison, to make provision for the protection of the public health, to acquire, hold, and own cemeteries, to establish pounds, to establish and control public wharves, to license and regulate ferries, to establish and regulate markets and erect market houses, to acquire, purchase or erect without the city limits, such public buildings as may be required for the use of the corporation, to procure groundsand erect such buildings and works as shall be necessary for city prisons, workhouses, hospitals, pest-houses, cemeteries, waterworks, and other purposes; to establish, construct and maintain sewers and drains, whenever and wherever necessary, the cost of main sewers constructed without regard to sewer districts to be paid out of the general sewer fund; such part of the cost of other sewers as the council may determine, not being less than one sixth to be paid out of the general fund, and the remainder to be "defrayed by special assessment upon all the taxable lands and premises included within the main or special sewer district in proportion to the estimated benefits accruing to each parcel respectively."

The powers as to the establishing, opening, making, extending, repairing, cleaning and lighting of streets given by this Act, are similar to those usually given to city councils, but it is provided,† that when the city council makes a new street, or extends, or widens a street, "the expense of such improvements, except the amounts paid for private property taken for public streets, may be raised by special assessments upon the property adjacent to or benefited by such improvement, in the manner in this Act provided for levying special assessments, or in the discretion of the council, a portion of such cost and expenses may be paid by special assessments, and the balance from the general street fund." So in regard to the cost of what are described as paving and improvements, another chapter ‡ provides that "such part of the expenses of improving any street, lane or alley, by grading, paving, planking, gravelling, curbing, or otherwise, and of repairing the same as the council shall determine, may be defrayed by special assessments upon lots and premises included in a special assessment district, to be constituted of the lands fronting upon that part of the street or alley to be improved," or of these and such other lands, as in the opinion of the council may be benefited by the improvements.

The council are expressly authorised to construct and maintain sidewalks, and are empowered to charge the expense thereof upon the lots and premises adjacent to and abutting upon such walks," or "to require the owners of lots and premises to construct and maintain sidewalks in the public streets, adjacent to and abutting upon such lots and premises, and to keep them in repair at all times, and to lay the same upon such lines and grades, and of such width, materials and manner of construction, and within such time as the council shall by ordinance or resolution prescribe." Ample power to enforce such ordinance is given.

Practically it is left entirely to the council to determine whether the cost of any work done on the streets shall be paid in whole or in part by the abutting and adjacent properties. Chapter 25, section 2642, provides that the cost and expense of the following improvements, including the necessary lands therefor, viz., of city hall and other public buildings and offices for the use of the city officers, engine houses and structures for the fire department, for waterworks, market houses and spaces, cemeteries and parks, watchhouses, city prisons and workhouses, lands appropriated for streets, and rights of way, and public wharves and landings upon navigable waters, levels and embankments, shall be paid from the proper general funds of the city. All the expenditure for streets, sidewalks, curbing, crossings and sewers, may be charged in whole or in part to the adjacent property according to frontage, or according to benefits, the only restrictions being that unless a majority of the persons to be assessed shall petition therefor, no such improvement or work shall be ordered except by the concurrence of two-thirds of the aldermen elect;" that when it is proposed to do any work, or make any improvement, other than the making or repairing of sidewalks, the expense of which is to be defrayed in whole or in part by the adjacent properties, plans and estimates must be prepared and filed in the office of the city clerk, and public notice must be given for

†Sec. 2622. ‡Sec. 2629.

at least two weeks; and that, as is provided in section 2646: "In no case shall the whole amount to be levied by special assessment upon any lot or premises for any one improvement exceed twenty-five per cent of the value of such lot or land as valued and assessed for state and county taxation in the last preceding ward tax roll. Any cost exceeding that per cent., which would otherwise be chargeable on such lot or premises, shall be paid from the general funds of the city." If any public building stands on a street to be improved on this principle, the share to which the property would be liable, if it belonged to private persons, is paid out of the general fund. The city surveyor, and two other freeholders appointed by the council, make the special assessments in such cases. Special assessments, which may be divided into five instalments, payable annually, become a lien on the property. The Act prescribes minutely how the assessment shall be made, and how payment may be enforced.

Sections 2672-2692 prescribe how private property required for the public use may be acquired.

Chapter 26, sections 2693-2720, provides for the imposition of taxes. The taxes raised for general purposes are divided into eleven general funds, and moneys raised by taxation in special districts are divided into three different funds. The amount that may be raised in any one year by general tax upon the taxable real and personal property in the city, for the purpose of defraying the general expenses and liabilities, shall not exceed, in cities having a population not exceeding 6,000, one and one-fourth per cent.; in cities having more than 6,000, but not exceeding 9,000, one and one-half per cent.; in cities having more than 9,000, but not exceeding 14,000, one and three-fourths per cent., and in cities having more than 14,000, two per cent. But the council may also raise, in each street district for street purposes, a sum not exceeding one-fourth of one per cent., and in sewer districts and special assessment districts, for the purpose of special improvements, such sum, not exceeding five per cent. in one year, as they may deem necessary. They may also raise a further sum, not exceeding three mills on the dollar, to provide interest on the city debt, and a sinking fund; and a tax not exceeding two dollars a year may be levied upon each lot drained by a private sewer leading into a public sewer.

It is the duty of the council to prepare, in the month of September of each year, a detailed estimate of all "the expenditures which will be required to be made from the general funds of the city, during the next fiscal year, for the payment of interest and debts to fall due, for lands to be acquired, buildings to be erected or repaired, bridges to be built, the making or improving of streets, sewers, and for all other purposes, and the amount necessary to meet any deficiencies of the current year. The council are required to pass an ordinance, to be termed the annual appropriation bill, in which they make provision for and appropriate the several amounts to be taken from the general funds, and the street district funds, and the amount required by the school board, and order the same to be raised by tax, stating in detail the sums required for the several purposes. After this appropriation bill has been passed, no further sum can be used, raised, or appropriated, nor can any liability be incurred for any purpose during the fiscal year, "unless the proposition to make the appropriation shall be sanctioned by a majority vote of the electors voting upon the proposition at the next annual election;" but the council may, without such authority, expend a sum not exceeding $5,000 in any work or repair, the necessity for which is caused by casualty or accident after the annual appropriation is made. Other safeguards against lavish expenditure are provided. No work to be paid for out of the general fund shall be ordered, commenced, or contracted for, unless in pursuance of an appropriation specially made therefor in the last preceding annual appropriation bill, nor shall expense or liability on account of any work be incurred in excess of such appropriation, nor shall payment be made out of any fund for any purpose but that for which an appropriation from such fund was made in that bill. No public work shall be commenced or contracted for until a tax or assessment shall have been levied to pay the cost thereof, and no work shall be paid for except from the proceeds of the tax so levied. The council may raise part of the amount authorized by loan, provided the amount raised by tax, and that raised by loan, do not together exceed the amount for which a tax might have been levied.

Section 2712 further provides "should any greater amount be required in any year

for the purpose of erecting public buildings, or for the purchase of ground therefor, or for other public improvements or purposes, to be paid from the general funds of the city than can be raised by the council under the foregoing provisions of this chapter, such amount may be raised by tax or loan, or partly by tax and partly by loan, if authorized by a majority vote of the electors voting upon the question at an annual city election. The amount that may be voted or raised in any year, under the provisions of this section, shall not exceed two per cent. of the assessed valuation of the property in the city as shown by the last preceding tax rolls made therefor." Section 2716 provides that no warrant shall be drawn upon the treasurer after the fund from which it should be paid has been exhausted, nor when the liabilities outstanding and previously incurred and payable from such fund are sufficient to exhaust it. Should a warrant be drawn under such circumstances it would be void as against the city. Section 2717 provides that no loans shall be made by the council, or by its authority, in any year, exceeding the amounts prescribed in this Act. For any loans lawfully made the bonds of the city may be issued, bearing a legal rate of interest. Provision is also made respecting the amounts that may be expended or that may be levied in one year for local improvements.

A city is authorized "to borrow any sum of money to be used exclusively for the purpose of purchasing grounds, rights, privileges, materials, and in making improvements connected with, and for the sole purpose of supplying such city and the inhabitants thereof with water, provided that the sum borrowed in the first year shall not exceed ten per cent. of the assessed value of the property, and that no more than five per cent. of the value be borrowed in any one year thereafter." The council may appoint a commission to take the charge and management of such works in the manner and to the extent provided in the ordinances of the city. The term of at least one member of such commission must expire yearly. The council may fix the water rates, and regulate the manner of making connections, and the use of the water. A council may buy out the rights of a water company supplying water to the city, or make arrangements with a company to supply the city with water, if by resolution they declare that it is expedient to have works constructed for that purpose, but that it is inexpedient for the city, under the powers granted by its charter, or by this act, to build such works. Street railway companies, duly incorporated, may construct such railways in a city, with the consent of the corporate authorities given by an ordinance duly enacted, and under such rules, regulations, and conditions as in and by such ordinance or ordinances shall be prescribed, but any rights and privileges therein granted may not, after they have been accepted, be revoked.

City Officers.

The powers conferred on city councils by this act are large, and although several of the city officers are elected, only the mayor and comptroller possess any power that can serve as a check on maladministration. The mayor is described as the chief executive officer of the city. He presides at the meetings of council, and from time to time he may give the council information, and may recommend such measures as he deems expedient. In case of a tie he has the casting vote.* It is declared to be his duty to exercise supervision over the several departments of the city government, and to see that the laws relating to the city and the ordinances are enforced. He has the right at all times to examine the books and papers of any officer of the corporation. He may remove any officer appointed by him at any time, and may suspend any policeman for neglect of duty. He is conservator of the peace, and may exercise within the city such powers for the preservation of the peace as are conferred upon sheriffs in counties; but his chief power is that he may veto any ordinance. It does not appear that he may veto any item or items in an ordinance, and an ordinance vetoed by him may afterwards be enacted by a vote of two-thirds of all the aldermen elected. Parts of an ordinance, however, may be enacted after the veto. Section 2533 says: No ordinance shall be revived unless the whole, or so much as is intended to be revived, shall be re-enacted. When any section of an ordinance is amended the whole section as amended shall be re-enacted.

In the smaller cities, besides keeping a record of the proceedings of the Council, and

*Sec. 2510.

having custody of the seal and of all documents relating to city affairs the clerk acts as comptroller. In such cases the clerk and in others the comptroller is required to be the accountant of the city. All claims against the corporation must be filed with him for adjustment. After examination thereof he reports the same, with all accompanying vouchers and counter-claims of the city and the true balance as found by him to the council for allowance, and when a claim is allowed he draws his warrant upon the treasurer for the payment thereof, designating therein the fund from which payment is to be made, and takes a proper receipt therefor; but no warrant shall be drawn upon any fund after the same has been exhausted. When "any tax or money shall be levied, raised or appropriated, the clerk shall report the amount thereof to the city treasurer, stating the objects and funds for which it is levied, raised or appropriated, and the amounts thereof to be credited to each fund." He "shall exercise a general supervision over all officers charged in any manner, with the receipt, collection or disbursements of the city revenues and over all the property and assets of the city. He shall have charge of all books, vouchers and documents relating to the accounts, contracts, debts and revenues of the corporation. He shall countersign and register all bonds issued and keep a list of all property and effects belonging to the city, and of all its debts and liabilities. He shall keep a complete set of books exhibiting the financial condition of the corporation in all its departments, funds, resources and liabilities, with a proper classification thereof, and shewing the purpose for which each fund was raised. He shall also keep an account with the Treasurer, in which he shall charge him with all moneys received for each of the several funds of the city, and credit him with all warrants drawn thereon, keeping a separate account with each fund. When any fund has been exhausted he shall immediately inform the council thereof."

The council, however, are themselves the final board of audit.

Section 2718 requires that immediately upon the close of the fiscal year the council shall audit and settle the accounts of the city treasurer and other officers, and the accounts also as far as practicable of all persons having claims against the city, and make out a detailed account of all the taxes realized during the year and the amount raised for each fund, and all other receipts and all expenditures, classifying the expenditures for each purpose separately. The statement must also shew the amount and items of all indebtedness, and the rate of interest payable thereon, and the salary paid to each of the city officers, and contain such other information as may be necessary to a full understanding of all the financial concerns of the city. This statement, signed by the mayor and comptroller, or clerk, must be filed in the office of the city clerk and published in one of the newspapers of the city at least five days previous to the next annual election.

The city treasurer receives all money and credits the same to the various funds, pays all warrants properly drawn, and charges what he pays to the funds against which the warrants are drawn. He renders a monthly account to the comptroller of the transactions of the previous month, and once a year he renders a detailed account of the transactions of the year. He holds all bonds, mortgages, notes, leases and evidence of value belonging to the city.

The city marshal, although elected by the people, is subject to the direction of the mayor, and is required to make monthly reports to the council, who determine what the number of the police force shall be, how it shall be organized, and what remuneration the policemen shall receive. The city attorney is the legal adviser of the council, prosecutes for offences against the ordinances and does such other work as is generally done by such officers. The city surveyor acts entirely under direction of the council. The street commissioner, though elected, causes to be performed upon streets, sidewalks, alleys, bridges, reservoirs, drains, culverts, sewers and public grounds and parks such work as the council direct, and makes a monthly report under oath to the council. The supervisors are the assessors in the several wards, and they also prepare the jury lists and represent their wards at the County Board. The duties of collectors and constables are of the usual character.

The city attorney, city marshal, street commissioner, city surveyor and the engineer of the fire department have seats in the council, and may take part in all its proceedings and deliberations, on all subjects relating to their respective departments, subject to such

rules as the council from time to time prescribe, but without the right to vote, and they may be required to attend the meetings of council.*

Villages.

Any district of one square mile, if it contains three hundred inhabitants or more, may be incorporated as a village on application made to the county board in the way prescribed. In villages incorporated under the general act, a president, six trustees, a clerk, a treasurer, a street commissioner, an assessor and a constable are elected. The trustees hold office for two years and three are elected each year. The others hold office for one year. The president and trustees form the council. The president is chairman and votes when there is a tie. The council appoint a village marshal and engineer of the fire department. They may also appoint a village attorney, a village surveyor, one or more fire wardens, a pound master, such number of policemen and night watchmen as they deem expedient, and any other officers they think necessary "for the execution of the powers granted by this Act."

The president possesses all the powers given to mayors of cities by this Act, except that of vetoing ordinances when passed by the council. The Act provides † that as in cities no office shall be created or abolished, nor any tax or assessment be imposed, street, alley or public ground be vacated, real estate or any interest therein sold or disposed of, unless by a concurring vote of two-thirds of all the trustees elect. No money shall be appropriated except by ordinance or resolution of the council, nor shall any ordinance be passed, nor any resolution appropriating money be adopted, except by a concurring vote of two-thirds of all the trustees elect.

The president is *ex-officio* registrar of births, marriages and deaths, and he is also census commissioner.

The power of the village council is almost precisely the same as that of the councils of cities incorporated under the Act. The wording of the sections giving power as to the holding of property, the regulation of certain kinds of business, the establishment of markets and fences, the making of sidewalks, the establishment, construction, extension, altering and improving of streets and determining whether the cost of such improvements should be paid for in whole or in part out of the general funds or be assessed on the property abutting or adjacent, and whether according to frontage or to benefits; as to the construction of sewers, the construction of water-works and all other matters of municipal concern is almost exactly the same in both cases. So are the duties of the officers, and the words in which those duties are defined. The clerk, as in the smaller cities, acts as comptroller. The power of taxation is limited to $1\frac{1}{4}$ per cent. of the assessed value for general purposes, one-half per cent. for highways and one-fourth per cent. for cemetery purposes. A poll tax of one dollar a head may be levied. Three mills on the dollar may be levied to pay interest and sinking fund of debt. Rents for water and special taxes for drains and sewers may also be collected.

Counties.

The general Act declares (chap. 16) that "the boundaries of the several counties in this State shall remain as now established unless the same shall hereafter be changed by the Legislature." Provision is made for the government of unorganized counties and districts, for the organization of townships where the population has increased, for organizing counties previously unorganized for dividing a county into two and dividing the county property equally between them. The Act requires that "each organized county shall, at its own cost and expense, provide at the county seat thereof a suitable court house, a suitable and sufficient gaol, and fire-proof offices and all other necessary public buildings, and keep the same in repair."

The governing authority of the county is the board of supervisors, composed of one

*Sec. 2518. †Sec. 2830.

supervisor from each of the townships and cities of the county, except the city of Detroit, which has a special charter and sends to the county board from each ward the alderman who has the shortest time to serve—13 in all; the city of Monroe, which has one supervisor for each ward, and the city of Grand Rapids, which, according to the terms of this Act, was to have two supervisors. The board chooses one of its number to act as chairman. The county clerk acts as clerk of the board, keeps a record of the proceedings and files all accounts and discharges such other duties as the board requires. It is the duty of the board to examine the accounts of the county treasurer at least once a year, to provide or erect court house, gaol, county offices and poor house, and keep them in repair, but not to expend more than $500 in repairs unless authorized by a vote of the electors. The board may purchase and hold such real estate as is necessary for county purposes, determine the site of any county buildings to be located, and may borrow such sums as may be necessary for these purposes, provided that no more than $1,000 be borrowed or raised by tax in any one year for such purposes or for the construction and repair of highways and bridges, unless duly authorized by a majority of the electors voting on such question. Provision must be made for the payment of all loans within fifteen years from the time they are made. The board fix the compensation for all services rendered to the county, adjust all claims against it, provide for the raising of money to pay the current expenses, and authorize the making of a new tax roll, make such laws as they deem necessary for the destruction of wild beasts and of thistles and other noxious weeds. They may authorize any township to borrow or raise by tax (by a vote of the electors) any sum not exceeding $1,000 for building or repairing any roads or bridges in which such township is interested, and if any road or bridge is situated partly in one township and partly in another, or on the line between townships, or if a township is interested in the construction or repair of a bridge in another township the board of supervisors may determine what proportion of the cost each should bear. In all that relates to the selection of sites for buildings and the expenditure of money, a vote of two-thirds of all the members elected is required. They may alter the boundary of townships when application has been duly made, and may by a two-thirds vote remove a county seat if a majority of the electors have voted in favour of such removal at an annual county meeting after due notice; they have power to permit on proper terms when application has been duly made or to prohibit the erection of any dam or bridge over any navigable stream within the county, and to provide for the removal of any obstruction caused by the erection of booms or the collecting of rafts or logs in such streams, and to direct when the same shall be removed; they are authorized and empowered to cause to be laid out, established, altered, discontinued or opened, all state and territorial roads, . . . whenever they may deem it for the interests of the public. They are to require the commissioners of highways of the several townships to furnish the minutes of the surveys to the township clerk and any person who thinks himself entitled to damages because of any proposed work may have them appraised as in the case of township roads. They are authorized to cancel and destroy all orders on the funds of the county that remain uncalled for and on file for the period of six years and upwards. They may employ surveyors to establish government section corners or quarter posts.

The county treasurer is elected at the general election, for the term of two years, and is declared incapable of holding the office longer than four, in any period of six years. His duties are defined. The judge of probate is elected at the general election, for four years, and he may appoint a probate registrar, when authorized by the board of supervisors. The county clerk, the sheriff, two coroners, a registrar of deeds, and county surveyors, are elected for two years, at the general annual county elections. In the county of Wayne three auditors are elected, one each year for a term of three years, and it is part of their duty "to ascertain and report to the board of supervisors, the amount of tax necessary to be raised therein" for county purposes.

The powers of the board of supervisors in a county of this state, are not as great in some respects as the powers of county commissioners, in some of the Eastern and Middle States, nor is the system of audit so thorough. They have, indeed, large discretionary powers, as to roads running partly in one township, and partly in another, and as to bridges connecting townships, and as to the extent to which the townships

should contribute to the cost of such works. But the act relating to highways and bridges*, shows that it is the policy of the state to entrust works of this kind, as far as possible to the township authorities. The people in town meeting assembled, after having received the reports of the highway commissioner, and other officers, determine what works shall be undertaken, what shall be done by statute labour, and what money taxes shall be imposed. They are empowered to exceed the limit of taxation to the extent of five mills on the dollar, if they think such additional tax necessary to keep the highways in proper repair, and if the electors refuse or neglect to make proper provision for such repairs, the town board and the commissioners are authorized to levy taxes for the purpose, within a certain limit.

Railroad companies are required, by the general railroad act†, not to obstruct any public highway or street, by cars or trains, for more than five minutes at any one time, and to construct suitable road and street crossings, for the passage of teams, by fitting down planks between and on each side of the rails of such road, the top of which shall be at least as high as the top of the rails of such road ; and in case of the construction of such railway upon any public street, lane, alley, or highway, the same shall be on such terms and conditions as shall be agreed upon between the railroad company and the common council of any city, or the village board of any village, or the commissioners of highways, in any township in which the same may be. "The railway companies are required to keep proper signs at street crossings‡. Railroad companies are authorized to build or extend their track along any highway, not within the limits of a city or a village, if they "first obtain the written consent of the supervisor, and a majority of the commissioners of highways, of the town or towns in which such highway is located, the consent to set forth the conditions as to location, construction and operation that have been agreed upon.§ In the general highways' act it is provided‖ that when any highway has been, (or shall be), established along any railroad, the company operating such railroad shall open, construct, and maintain such highway, and the necessary crossings therefor, across their right-of-way and track.

Taxation.

The general tax law as amended in 1882, provides that "all property within the jurisdiction of this State, not expressly exempted, shall be subject to taxation."

For the purpose of taxation, real property includes all lands within the State and all buildings and fixtures thereon and appurtenances thereto. Personal property includes all goods and chattels within the State ; all ships, boats and vessels belonging to the inhabitants of the State whether at home or abroad and their appurtenances ; all goods, chattels and effects belonging to inhabitants of the State situate without the State, except that property actually and permanently invested in business in another State ; all indebtedness due to inhabitants of the State above the amounts respectively owed by them, whether such indebtedness is due from individuals or from corporations, public or private, and whether such debtors reside within or without the State ; all shares in corporations organized under the laws of the State where the property of such corporation is not exempt or is not taxable to itself ; all shares in any bank organized in the State under the law of the United States—but in estimating the value of such shares, deduction is made of the value of all real estate tax to the bank ; all shares in foreign corporations, except national banks owned by inhabitants of the State ; all moneys, all annuities and royalties, all interests owned by individuals in lands, the fee of which is in the State, or in the United States. Property exempt from taxation by the laws of the United States is not included. Shares in any corporation the property of which is taxable to itself, shall not be assessed to the shareholder. All corporate property except when some other provision is made by law is taxed to the corporation in its own name as to a natural person, and the place where its principal office is situate is deemed its place of residence. Corporations paying specific taxes are exempt (from other taxation) as to the property covered by such taxation, unless when otherwise provided by law. The real estate of insurance and other companies organized under the laws of the State is taxed and in

*Chapter 29. †Sec. 3323. ‡Sec. 3375. §Sec. 3520. ‖Sec. 1322.

computing the value of the other property of such companies to be taxed the value of such real estate is deducted from the amount by which the assets exceed the liabilities. A copartnership is treated as an individual. The name of the firm is used, but each partner is liable for the whole tax. Real property which belonged to a person deceased, may be assessed to the heirs or devisees jointly if there is no executor or administrator. Personal property is assessed in the township in which the owner resides unless when the owner owns or occupies a "store, mill, place for sale of property, shop, office, mine, farm, storage, manufactory or warehouse (in another township) for use in connection with such goods and chattels." Shares in a bank are assessed to their owners in the town where the bank is located, but the shares owned by any person living in another part of the same county are assessed in the town in which he resides. Personal property of non-residents is assessed to the owner or the person having control thereof in the town where the same may be, but goods in transit may not be so taxed. The manner in which personal property belonging to minors, to the estate of deceased persons in the hands of executors or administrators or under the control of a trustee shall be taxed is prescribed.

The property exempt from taxation, is all public property belonging to the United States or to the State or to any county, city, village, township or school district, save lands purchased at tax sale and still held by the State; the personal property of all literary, benevolent, charitable and scientific institutions incorporated under the laws of the State and such real estate as is occupied by them for the purposes for which they were incorporated; all houses of public worship with the land on which they stand, the furniture therein and all rights in the pews, and also any parsonage owned by any religious society incorporated in the State and occupied as such; all lands used exclusively as burial grounds and the right of burial therein and the tombs and monuments therein while in use for that purpose, provided that the stock of any corporation owning such ground shall not be exempt, and that tombs and vaults kept for rent may be assessed as personal property.

Library and school books to the value of $150; the personal wearing apparel of every individual; family pictures, furniture and utensils in use in any house to the value of $200; musical instruments not exceeding in value $150; any other personal property owned and used by any householder in connection with his house or business of the value of $200; and the personal and real property of persons who, in the opinion of the supervisors, are by reason of poverty unable to contribute towards public charges, are also exempt.

The supervisor is authorized, and it is declared to be his duty, to ascertain as soon as possible after he has entered on the duties of his office, the taxable property of the township, and the persons to whom it should be assessed. For this purpose he may require every person of full age and sound mind, and the proper officers for every corporation to make in writing a full and detailed statement of all the taxable property of each person or corporation, whether owned by him or it, or held for the use of another. This statement must be made on a blank prepared by the auditor-general of the state, and sent to the supervisors through the county clerks; the supervisor may, in any case, add such questions as he thinks necessary. The statement must show any indebtedness which the person making it wishes to have deducted from his credits. The cashiers of banks are required to file with the county clerk, at the time appointed, statements shewing the value of the real estate of the banks, and a list of stockholders, shewing the amount of stock held by each, and his place of residence; and the county clerk thereupon furnishes to the supervisors of the several townships the names of such stockholders as reside in their several townships, and the amount of stock held by each. The description of real and personal property, as set forth in the Act, which each person is required to furnish, is embraced under sixteen heads, and includes all shares in banks and other corporations, all moneys, the value of plate, watches, jewellery, household furniture and musical instruments above the exemptions, domestic animals, carriages and other vehicles, machinery, agricultural implements, tools, ships, boats, vessels, logs, lumber, merchandize and stock in trade, and all other goods and chattels, as well those not liable as those that are liable to taxation. The supervisor is authorized to examine the person who makes such a statement, as to its accuracy, or any other person whom he believes to have any knowledge as to the value of the property. In the case of a person refusing to make this

statement, the supervisor has the like powers, and he is authorized to set down and assess to each person such amount as he may deem just. In the valuation of all property, real and personal, he is required to use his own best judgment, setting down in each case what he believes to be the cash value—that is, the usual selling price of such property at sales that are not forced. Before the passing of the Act of 1882, the supervisor was required to file his assessment roll when prepared, and on three consecutive days, of which he must give notice, to hear all objections, take evidence, and make such amendments as he judged proper. The Act of 1882 provides* that after the annual township meeting, and on or before the first Monday in May, in each year, the township board shall appoint two suitable tax-paying electors of the township to serve as members of the board of review for that year. "The supervisor and the two persons so appointed constitute the board. They meet on the third Monday of May and the day following, and pass upon each valuation, making such correction as they think just; they add, also, the names of any persons omitted, with a description of the property in each case. On the following Monday and the day after, the board sit and hear all objections made to the assessment, and take evidence respecting it, and, on sufficient cause being shown, make such corrections as, in their judgment, will make the valuation relatively just and equal. When the roll has thus been completed, and has been duly endorsed, it must be conclusively presumed to be valid by all courts and tribunals. The roll is subject, however, to equalization by the board of supervisors, at their next October session. If this board think the taxation of the real property of the several townships relatively unequal, they may add to or deduct from the valuation of the property in any township or townships such an amount as, in their judgment, will produce relatively an equal and uniform valuation of the real property in their county.

Assessments are equalized every fifth year. In that year the board of supervisors meet on the second Monday of June to equalize the township assessments. When this has been done, the clerk makes out a tabular statement, from the aggregate of the several assessment rolls, of the number of acres of land, and of the value of the real estate and personal property in each township and ward as assessed, and of the aggregate value of the real estate as equalized, makes a certified copy thereof, signed by the chairman and clerk, and transmits the same to the auditor-general, by whom it is submitted to the state board of equalization. When organized, this state board consists of the lieutenant-governor, auditor-general, secretary of state, state treasurer and commissioner of the land office, who meet at the capital on the third Monday of August, every fifth year. They examine the tabular statements sent from the several counties, hear such evidence as any board of supervisors choose to lay before them, and then determine "whether the relative valuation between the several counties is equal and uniform, according to location, soil, improvements, production and manufactories, and, also, whether the personal estate of the several counties has been uniformly estimated, according to the best information which can be derived from the statistics of the state, or any other source." If they find the assessment relatively unequal, it is their duty to equalize it by adding to or deducting from the aggregate valuation of taxable real and personal estate in such county or counties such percentage as will produce relative, equal and uniform valuations between the several counties of the state. The valuation so equalized becomes the basis for apportioning all the state taxes.

The auditor-general apportions the state tax amongst the several counties, according to the valuation, so equalized and determined, and sends a statement of the amount apportioned, and also of debts due from the county to the state to the clerk of each county. The clerk of each township, makes a statement through the supervisor of the township, showing what sums have been voted, and what amounts are to be raised by taxation for highway, township, school and other purposes. The board of supervisors hear, and duly consider, all objections made to raising any such moneys, by any taxpayer to be affected thereby If it shall appear to the board that any statement, paper or record is not properly certified, or that the same is in any wise defective, or that any proceeding to authorize the raising of any such moneys has not been had, or is in anywise imperfect, and such certificate,

*Sec. 18.

statement, paper, record or proceeding can then be corrected, supplied or had, such board may authorize and require such defects to be corrected, supplied, or had. They may refer any, or all, such certificates, statements, papers, records and proceedings to the prosecuting attorney, whose duty it shall be to carefully examine the same, and, without delay report in writing his opinion to the board. They shall direct that such of the several amounts of money proposed to be raised for township, school and highway purposes, as shall be authorized by law be spread upon the assessment roll of the proper township. The power of the people in town meeting assembled to vote any sums within the legal limits for those purposes is not affected by the provisions of this section. The board of supervisors can only determine whether the requirements of the law as to the time and manner in which such amounts may be voted and levies ordered have been complied with and failure in these matters of form does not invalidate the action of a town meeting in such cases.

The board of supervisors determine what sums shall be raised for county purposes, and apportion this amongst the several townships. They also apportion the state tax, and they order all those taxes to "be spread upon (the several) assessment rolls." The county clerk makes out two certificates, showing the amounts in gross and in detail, apportioned to each township, and sends one to the county treasurer, and the other to the supervisor. In these each tax is kept distinct. It then becomes the duty of the supervisor to assess the taxes apportioned to his township, according and in proportion to the valuations entered by the board of review in the assessment roll of the township, for that year. When this has been done in the manner prescribed, he gives the roll so prepared to the township treasurer and with it a warrant authorizing him to collect the several amounts. He also, having footed up the several taxes, gives a statement thereof to the township clerk who charges the amounts to the treasurer. The amounts assessed on real property become a lien on such property. The powers and duties of the township treasurer as collector of taxes are fully defined. The auditor-general is made to some extent the guardian of the rights of those whose lands are sold for taxes. The township treasurer retains in his own hands such sums as are collected for the various township services. The amount received for school purposes he pays on the order of the school district officers, and from the state and county taxes he may* retain a sum sufficient to fill any deficiency in the sum collected for school purposes, the sum so retained not to exceed the total delinquent school taxes. The amount raised for general township purposes he pays out on the order of the township board, and the amount of the highway taxes on the order of the highway commissioner. What he has collected on account of state and county taxes, except what he is allowed to retain for school purposes, he pays over to the county treasurer within a week after the time specified in his warrant, and he makes a return of the taxes which he has been unable to collect, with proof that he has done all in his power to collect them. The county treasurer is required to make a return to the auditor-general every three months, showing the amount collected on account of state taxes, and at the same time to make payment of such amount to the state treasurer. He is required to prepare, at the same time, a statement of the accounts between the county and the townships, and to pay such sums as may be due to the treasurers of the townships, respectively. The auditor-general is also required to prepare on the same quarter days his statement of the account between the state and each county respectively, and by warrant on the state treasurer, pay to the treasurer of each county all moneys in the state treasury, collected for county, township, school, and highway purposes, and all other moneys in the state treasury belonging to the county, and notify the county clerk thereof. Before the Act of 1882 was passed the amounts which cities and villages ordered to be raised by taxation the general law required the board of supervisors to spread upon the assessment roll with other taxes. The Act of 1882 provides that the sums required by state and county, when apportioned, and the township appropriations when confirmed, shall be spread upon the assessors' roll by the board of supervisors, and that each supervisor shall, in his own township, on receiving his copy of the certificate from the county clerk, stating the

*Sec. 43

amounts to be raised, calculate how much each person should pay, according to the valuation of property previously made and reviewed, and that the township treasurer on receiving a copy of the roll so prepared, and the supervisor's warrant, become the collector. It afterwards provides* that this act shall be applicable to all cities and villages where not inconsistent with their respective charters. With such exceptions, "the provisions herein as to supervisors, township treasurers and boards of review, shall include all assessing and collecting officers, and all boards whose duty it is to review any assessment roll. The word "township" may include city, ward, or village . . . In any incorporated city the charter of which does not provide for a board of review such board shall consist of the several supervisors or other officers, making the assessments, the city attorney and additional members to be appointed by the common council, who shall not be aldermen equaling the number of supervisors or assessing officers. The authorities of any city or village, the charter of which does not so provide, may provide by ordinance for the return of all unpaid taxes on real property to the county treasurer, in the same manner, and with like effect, as returns by township treasurers. The taxes thus returned shall be collected in the same manner as other taxes returned. The authorities of any city or village which by its charter has the right to sell lands for unpaid taxes or assesments, may provide for judicial sale of such lands, but such sale shall be made on petition filed on behalf of the city or village in interest, and shall conform as near as practicable to the provisions of this act. The process by which lands may be brought to sale for unpaid taxes is formal and slow. The township collector has no right to sell them, neither has the county treasurer. The county treasurer on receiving the reports of the township treasurers, reports to the auditor-general, who thereupon prepares and files in the office of the clerk of the county in which the lands are situate a petition to the circuit court in chancery, praying a decree in favor of the state against such lands; due notice must be given and the validity of any tax may be contested. If the court decide that the tax is valid an appeal may be taken to the supreme court.

If this fail, the land may be sold at the time and in the manner prescribed by the Act, and when a sale has taken place application may be made to set it aside; upon the report of the sale by the county treasurer the auditor-general gives a deed to the purchaser. The auditor-general may for cause at any stage of the proceedings withdraw land from sale. The owner of land returned to the auditor-general for unpaid taxes may petition the auditor-general that such taxes "be rejected as illegal," and the auditor-general may take the necessary steps to ascertain the truth.

Because the expenditures of the states are provided for in great part by direct taxation, the interference of the state in the levying, assessment and collection of taxes is necessary. The policy in most cases is to impose upon the county authorities the duty of valuing all property for the purpose of assessment, and of apportioning the sums to be raised for state, county and township purposes, and in some cases for city purposes also.

In very many cases the valuation of property for state and county purposes is made the basis for the distribution of all municipal taxation.

We had no means of ascertaining whether under the Michigan system there is a nearer approach to absolute or relative accuracy of valuation than has been generally attained under the Ontario system.

In Wayne County there is a board of three auditors, one of whom is elected annually at the general county election for a term of three years.

This board exercise many of the powers exercised by the board of supervisors in other counties. They ascertain and report to the board of supervisors the amount of tax necessary to be raised for county purposes. The county clerk is clerk of this board of auditors. Each of the auditors receives a salary of $1,000 a year. To the supervisors is left the duty of equalizing assessments, apportioning the state and county taxes, ascertaining and returning the aggregate valuation of real and personal property in the county, and all other matters relating to the assessment and collection of taxes. There is more legislation of an exceptional character respecting this and other places, especially Detroit, which has a special charter, but it is for the greater part unimportant.

*Sec. 95.

Health.

The state board of health is composed of six members, who are appointed by the governor with the assent of the senate, and of a secretary. Their term of office is six years, and one is appointed every year. It is the duty of the board to make enquiry as to all that concerns public health, and to make such recommendations, and in some cases give such directions as they think proper. In a city in which no other provision is made by special charter, the mayor and aldermen are a board of health. In a village, the president and council, and in a township the township board; and these boards have ample powers to do all that may seem necessary to preserve or protect the public health.

Drainage.

The drainage system of this state seems comparatively simple. Chapter 40 of the Annotated Acts provides that watercourses, ditches and drains for the drainage of swamps, marshes, and other low lands, may be established, constructed and maintained in the several counties and townships of the state for the benefit of public health. The board of supervisors appoint one county drainage commissioner, who holds office for two years, and every second year each township elects a township drainage commissioner, who also holds office for two years. Application may be made to any drainage commissioner by any five or more freeholders residing in any township or townships in which the lands to be drained are situate. It would seem that when the lands are situate in more than one township the application must be to the county commissioner.

On receiving such application, the commissioner personally examines the line of the proposed drain, and determines whether it is for the good of the public health that it should be constructed. If he determines that it is not, the parties making the application must pay all costs incurred. But if he decides that the drain is necessary, he, after having caused a survey to be made, determines what the commencement, route and terminus of the drain shall be, and what its width, length and depth.

If within twenty days after this has been done, and a map and plan have been prepared, the persons through whose lands the drain is to pass do not execute a release of right of way and of all damages, the commissioner makes application to the court of probate to appoint three special commissioners to ascertain the necessity of such drain, the necessity of taking private property for the purpose thereof, and the just compensation to be made for such property. The time at which such application is to be made is fixed. The court appoints a time for hearing and considering the same, and issues a citation to all parties, whose lands such drain would traverse, to appear. If the court approve of the construction of the drain, it appoints three special commissioners. These, with the drain commissioner and other parties in interest, proceed on a day of which due notice has been given to view the premises, and after full examination and enquiry determine whether the proposed drain is necessary, and, if it is necessary, whether private property should be taken for the purpose of its construction, and what compensation should be made for such land without taking into account the value of the benefits that may accrue. When "benefits are assessable upon lands on which damages have been awarded," they are otherwise determined, and the amount awarded may be set off against the charge for construction to which the owner of such lands may be liable. The return of their determination and award made in writing by the special commissioners to the drainage commissioner is sufficient conveyance to vest the fee of the lands necessary to be taken for the purpose of the drain, and an order drawn by the commissioner on the treasurer of the proper township is declared sufficient security for such damages as are awarded. The drainage commissioner on receiving such return makes an order establishing the drain, and assesses the per cent. of the cost of the construction and maintenance of such drain, which any township, city or village shall be liable to pay by reason of the benefit of such drain to the public health, or as a means of improving any public highway, and he assesses the benefits to accrue to any piece of land by reason of the construction of such drain. He ascertains the cost of construction and maintenance over and above what is thus chargeable to any municipalities, and this he apportions amongst and assesses

against the lands to be benefited. Such assessment he reviews if requested to do so by any parties in interest. The commissioner, upon the establishment of any drain and the assessment of benefits, makes full return to the county clerk by whom such return is made of record. The township commissioner makes a similar return to the township clerk. At this or any prior stage of the proceedings the owners of the land may themselves, on paying all costs incurred, enter into contract with good and sufficient surety in "such sum as the commissioner may require, to construct so much of the drain on such route, and of such dimensions as he may in such contracts determine and assign to such owners respectively." Otherwise the commissioner divides the work into convenient sections and publicly, after the prescribed notice has been given, lets contracts for the work on such sections. After such letting he determines more exactly what any city, village or township benefited by such drain from sanitary or other considerations should pay, and apportions the balance of the cost of construction on the lands to be benefited. The amount so assessed becomes a lien upon the lands. If the amount assessed prove insufficient, another assessment may be made. Power is also given to deepen or widen drains previously existing, to straighten, clean out, or deepen the channels of creeks and streams, to construct, maintain, remodel and repair levees, dykes and barriers for the purpose of drainage, and to relocate or extend the line of any drain, should this be necessary. Any drain established and partly constructed, but left uncompleted, may be assigned by the board of supervisors to the township drainage commissioner if it is only in one township, or to the county commissioner whether it is one township or more, and the commissioner to whom charge of it is given proceeds to its completion, charging all parties in interest as if the work had been undertaken on application of freeholders. The commissioner may carry a drain through the lands within the boundaries of a city or village, or along or across any public highway. If a bridge or culvert is thus rendered necessary, the cost of construction is added to the cost of the drain, but such bridge or culvert is afterwards maintained as part of the highway. There must be at least one passage over a drain to every enclosed field or parcel of land. A drain may be laid along a railroad, but not to the injury of the road; and when it is necessary to cross a railroad, the company must, on receiving notice, make such opening and build and keep in repair a suitable culvert. Drains may be extended into or through any lake or other body of water surrounded wholly or in part by any swamp, marsh or other low land, but not so as to impair the capacity for navigation of any navigable waters. Blind drains may be constructed where the nature of the ground will permit, and when this is done it is taken into account in estimating the damages done to such land. Drains when constructed remain under the charge of the drainage commissioner, and the cost of keeping them open and in repair is assessed and collected as is the cost of construction. The board of supervisors make such regulations respecting drainage within a county as they think proper, not inconsistent with the provisions of the act. The county commissioner makes an annual report to the board of supervisors of all drains constructed or repaired by him during the year and a full financial account, accompanied with vouchers in each case. The township commissioner makes a similar report and return to the township board.

When it is desired to construct a drain affecting lands in more than one county, an application, signed by at least three freeholders of each county, may be presented to the Probate Court of any of the counties, and the court may thereupon appoint a drain commissioner, who will have all the powers conferred by the Act on the county commissioner respecting a drain affecting lands in only one county. This commissioner is required to make his return to the Probate Court, by which he is appointed, and that court, on his application, appoints special commissioners when necessary.

When a drain is to be constructed wholly or partly in an adjoining state, or the lands to be drained are partly in an adjoining state, application may be made to any county or township drainage commissioner of Michigan representing any county or township in which any portion of the proposed drain, or of the lands to be affected by it, lie, and the same proceedings shall be had touching the portion of such drain, or the lands to be drained thereby, lying within Michigan, as are provided in the case of drains and lands lying wholly within the state.

Minnesota.

A brief notice of the municipal system of Minnesota may be useful.

Minnesota, like Illinois, has some counties not organized on the township plan, but from the first it encouraged township organization. The people of a township, in town-meeting assembled, were authorised to elect three supervisors, naming one as chairman, and such other officers as towns usually elect; to make by-laws to a limited extent; to vote such money, in addition to the labour tax, as they thought necessary for roads and bridges, and to vote money for other town purposes. The supervisors have the care and superintendence of the roads and bridges, and have charge of all affairs of the town not committed by law to other town officers, and may draw on the treasurer for sums necessary to defray the incidental expenses of the town, and for all moneys raised by the town to be disbursed for any other purpose. If the authorities of a village within the town neglect to make necessary improvements on a street required as a highway the supervisors may make such improvements. The supervisors are *ex-officio* fence viewers, and form a board of audit. They audit and allow all accounts, examine the accounts of the treasurer, and prepare an account of all receipts and disbursements, which is read at the annual town-meeting. The supervisors also constitute a board of health, and in that capacity have considerable powers.

County affairs are managed by a board of commissioners. In the larger organized counties there are five commissioners. In the smaller organized counties, and in all unorganized counties, there are but three. The county is divided into as many districts as there are commissioners, and each district elects one. They hold office for three years. They go out of office so that one—or in larger counties more—is elected every year. They provide for the construction and maintenance of the county buildings, and of county roads and bridges. In counties not divided into towns the commissioners divide the county into road and assessment districts, and appoint an overseer of roads, and an assessor for each. They select the grand and petty jurors; they are paid for the time actually employed in the public service; they determine the amount to be raised for all county purposes, audit all county accounts, and publish an annual financial statement by posting copies on the court house door, and at three other public places, and putting it in at least one newspaper of the county for three weeks. They may, on petition, cause towns to be organized or "vacated," or may change the boundaries of towns as the law directs.

The county auditor, who holds an important position, is elected by the county at large for two years. The assessor of each township is required to call on all persons liable to taxation for lists of their properties; to ascertain by examination of the parties, under oath or otherwise, if the lists are correct, and to estimate, as nearly as possible, the actual value of the property. He sends the lists so prepared to the county auditor, to whom also the town, county and state officials send statements of the amounts to be raised for the different services. The assessors lists are sent to the state, and to the county authorities, for equalization. The auditor assists the county commissioners in the county equalization.

The equalized lists having been returned to the auditor, he calculates the amounts to be charged to each of those whose names are on the lists, and makes up what is called the grand duplicate. This he hands to the county treasurer, who is the collector of all taxes levied in the county for state, county, city, town, township, school, poor, bridge, road, or other purposes, anything in the charter of St. Paul, or of any town, to the contrary notwithstanding, and has power to enforce payment. He must receive what are called county orders in payment of taxes. He pays to the state treasurer, and to the treasurers of the several towns on order of the county auditor, and to cities, what he can collect for them. The money belonging to the county he pays out on order of the commissioners upon warrant of the chairman, countersigned by the county auditor. The county auditor keeps an account with the treasurer, and audits all county accounts, and all claims against the county. He must also send a list of all "delinquent and forfeited lands" to the state auditor.

The county commissioners may not expend on county roads and bridges more, in any one year, than $1,000 to every $500,000 of assessed valuation of real estate, unless expressly authorised by vote of the people, and the towns are required to keep county roads in repair.

There is no general law relating to cities in Minnesota, but one Act does provide that "each incorporated city shall have and exercise within its limits, in addition to its other powers, the same powers conferred upon towns."

The Growth of Taxation and Debt.

The growth of American cities has been wonderful. The census of 1790 showed only thirteen cities with more than 5,000 and nine with more than 40,000 inhabitants. In 1880 there were 494 exceeding 5,000, forty exceeding 40,000, and twenty exceeding 100,000. To-day there are probably thirty exceeding 100,000. The ratio of persons living in cities having more than 8,000 inhabitants was 3.3 per cent. in 1790 and 22.5 in 1880. Of the ten great cities of to-day only four—Baltimore, New Orleans, New York and Philadelphia—were municipal corporations in 1820. Taxation and debt have increased much more rapidly than population. The increase in population from 1860 to 1875 was 70.5 per cent.; in taxable valuation, 156.9 per cent.; in debt, 270.9 per cent., and in taxation 363.2 per cent. The city debt of Philadelphia in 1867 was $35,000,000, in 1877 it was $64,000,000. During those years the debt of Chicago rose from $4,750,000 to $13,456,000, and of St. Louis from $5,500,000 to $16,500,000. In New York the debt in 1840 was $10,000,000, in 1860 it was $18,000,000, in 1870 it was $73,000,000, and in 1876 it was $113,000,000. Taxation in New York was 400 per cent. more as compared to population and 200 per cent. more as compared with taxable property than it was in 1850. The great increase in debt and taxation was due to some extent to the necessity of providing within a few years for all the wants of a great city. Where the forest stood some sixty or seventy years ago are now great cities almost fully equipped with all the appliances of city life possessed by older cities. Sudden growth rendered the construction of new works and the reconstruction of those designed for small services necessary. It is generally admitted, however, that much money was wasted and much embezzled. Immediately after the civil war, when people had become accustomed to lavish outlay and corrupt expenditures, and had learned to regard the facility for piling up public debts as the readiest and easiest means of making private fortunes, the debts of cities and counties and states increased enormously, and taxation was imposed recklessly. States and counties have since reduced their indebtedness greatly, but the debts of cities have continued to increase.

The Basis of Taxation in the United States.

The subject of assessment is of such importance that we have described at considerable length the system of assessment and taxation as it exists in some of the United States, especially in those of the North-west. The statutory provisions are such as may satisfy any one not acquainted with the facts, that all real and nearly all personal property, including even watches and trinkets are actually assessed, that real estate is assessed at a fair value, and that the assessed value of personal property must bear a large proportion to the assessed value of real estate. This, however, would be a great mistake. Because of the desire of the owners of property to keep their taxes down, because of the desire of townships to evade payment of their full share of county taxes, and of townships and counties to evade payment of their full share of the state taxes, few make a full return of their personal property, and real estate is deliberately undervalued. The cities remain part of the counties in which they are situate, and where they do not virtually include the whole county within their boundaries there is a constant struggle between the urban and the rural districts respecting the division of county burdens. In the city of Chicago, it is stated, the assessed value of all property is now but $164,000,000, although several years ago it was $312,000,000, and was then much too low. The repeated equalization to which the assessments are subject may have the effect of making the values of real estate n the different counties and townships relatively fair, but no means has yet been devised sufficient to prevent the concealment or understatement of personal property. In some

flagrant cases men reputed to be worth many millions pay taxes on a few hundred thousand dollars at most. Even in staid conservative New England undervaluation and concealment are the rule. Boston has long had the reputation of carrying out its assessment laws most strictly, but even in Boston now real estate is undervalued and the proportion of the assessed value of personal property to that of real property is manifestly small. "In Connecticut," says Mr. Bryce in his American Commonwealth * "real estate is valued at only from one-third to two-thirds of the market price." But a great part, often far the largest part, of a rich man's wealth consists in what the Americans call intangible property—notes, bonds, book-debts and western mortgages. At this it is practically impossible to get except through the declaration of the owner; and though the owner is required to present his declaration of taxable property upon oath he is apt to omit this kind of property." A Connecticut commission report that the proportion of these intangible securities to other taxable property has steadily declined from year to year. "In 1855 it was nearly ten per cent. of the whole; in 1865 about 7½ per cent.; in 1875 a little over 5 per cent., and in 1885 about 3¾ per cent. Yet during the generation covered by these statistics, the amount of state, railroad and municipal bonds and of western mortgage loans has very greatly increased, and our citizens in every town in the state have invested large sums in them. Why then do so few get into the tax list? The terms of the law are plain and the penalties for its infringement are probably as stringent as the people will bear. . . . The truth is that no system of tax laws can ever reach directly the great mass of intangible property. It is not to be seen, and its possession, if not voluntarily disclosed, can in most cases be only the subject of conjecture. The people also in a free government are accustomed to reason for themselves as to the justice and validity of the laws, and too apt to give themselves the benefit of the doubt when they have in any way the power to construe it for themselves. Such a power is practically given in the form of oath used in connection with our tax lists since it refers only to such property of the parties giving them in as is taxable, according to their best knowledge, remembrance or belief. The man who does not believe that a western farm loan or foreign railroad bond (*i.e.*, a bond of a company outside the state) ought to be taxed, is too often ready to swear that to the best of his belief, it is not subject to taxation; as the law stands it may be a burden on the conscience of many, but it is a burden on the property of few, not because there are few who ought to pay, but because there are few who can be made to pay. Bonds and notes held by an individual are for the most part concealed from the assessors, nor do they in most towns make much effort to ascertain their existence; the result is that a few towns, a few estates, and a few persons with a high sense of honesty, bear the entire weight of the tax. Such has been the universal result of similar laws elsewhere." This commission recommended that all the items of intangible property be struck out of the tax list, believing this to be the only means of putting an end to injustice. A commission appointed to consider this question in West Virginia, reported in 1884, that it was "a comparatively rare thing to find a shrewd trader who gave in any considerable amount of notes, stocks, or money" for assessment, and that 'the paying taxes on this kind of property is almost as voluntary, and is considered pretty much in the same light as donations to the neighborhood church or Sunday school." In 1878, a New Hampshire commission reported that in that state, "three fourths of all personal property is not reached by the assessors." A Maryland commission made a similar report in 1886, and in a supplementary report, Mr. Ely, one of the commissioners shews, that in various states the efforts to tax intangible property have failed.

The governor of Ohio in a special message in April, 1887, said "the great majority of the personal property of this state is not returned, but entirely and fraudulently withheld from taxation. The idea seems largely to prevail that there is injustice and inequality in taxation, and that there is no harm in cheating the state, although to do so, a false return must be made and perjury committed. This offence . . . is too frequently committed by men of wealth and reputed high character, and of corresponding position in society." In his message of 1886, the governor of New York said, that

* Vol. 1, p. 492.

although four years attention had been directed to the fact that personalty was escaping assessment, there had been from 1871 to 1884 an actual reduction of $107,184,371 in the assessed value of personalty. And Mr. David A. Wells, in a report to the New York Legislature, says : "Oaths as a matter of restraint or as a guarantee of truth in respect to official statements, have in great measure ceased to be effectual ; or in other words, perjury direct or constructive, has become so common as to almost cease to occasion notice. It is believed that the larger the city is, the smaller is the proportion of personalty reached by taxation, and that the richer a man is, the smaller in proportion to his property is the contribution he pays to the state." Where incomes are taxed the difficulty of a fair assessment is quite as great, and the injustice is in many cases greater. Persons holding public offices and the employés of large establishments are generally assessed on their full income, and sometimes pay more than professional men and others, who earn and spend five or ten times as much. In some states there is a belief that if personalty were taxed as the law requires, capital would be driven away. It is stated as to Boston, where an earnest effort has been made to ascertain the amount of personal property liable to assessment, and the chief office has for twenty years increased every year the amount at which those who would not make returns were assessed, that nearly all the capitalists have taken up their residence in places outside the city limits. The municipal authorities of thoses places are usually willing to accept what the capitalists choose to pay, and a man can be assessed on his personal property only at his place of residence. In some cities and in two states, trades, professions and occupations are made the subject of taxation. Railroads, banks and joint stock companies generally are usually assessed at the full value of their stock.

Professor Richard T. Ely, in his work on "Taxation in American States and Cities," says that "one reason why the present system of taxation was universally introduced may be found in the progress of democratic thought. It was desired that all should contribute in proportion to their abilities. . . . The sentiment to-day all over the union in favour of the taxation of all property is very strong. . . . It is of no avail to talk about abolishing taxes on personal property, as some do, unless something is substituted for the personal property tax, so unalterable, has become the determination to tax every one in proportion to his ability." "But," he says, "the existing method of assessing and taxing property was better adapted to the first half of the nineteenth century than to the second half, because taxation was less important, and also because property could be more readily found. . . . There was comparatively very little personal property in existence one hundred years ago. Now, although our system of taxation is on the face of it fair and simple, it is found in practice to be an impracticable theory, for a large portion of property escapes taxation, and that the property of those best able to bear the burdens of government, namely, the wealthy residents of cities. On the one hand, it is impossible to find this property, and to force men to make returns under oath results invariably in perjury and demoralization without discovery of property. On the other hand, federal laws . . . enable many to escape taxation by investments, often temporary in federal bonds exempt from taxation. . . . The one uniform tax on all property, as an exclusive source of revenue or as the chief source—the main feature in direct taxation—never has worked well in any modern community or state in the entire civilized world, though it has been tried thousands of times, and although al the mental resources of able men have been employed to make it work well.* "Mayo Hewitt, of New York, in a message, quoted by Professor Ely,† says: "The estates of widows and orphans and wards in chancery pay the full amount of taxation required by law, while bloated capitalists either entirely escape taxation or compromise for a very inadequate sum. This condition of affairs is scandalous." Mr. Hewitt estimates tha all personal property, except bank shares "yields only about a sixth of the total amount collected in that city by taxation." The Maryland tax commission of 1881 asked he appeal tax court of Baltimore "To what extent do you succeed in reaching investments made by residents of this state in private securities of any kind?" The answer was, "We utterly fail in reaching private securities of every description. Here and there only, have they

* Pages 139-145. †Page 321.

been returned by some conscientious holder." Of that great proportion of personal property which is intangible and invisible very little is taxed anywhere, and the owners contrive in various ways that of what is visible and tangible, such as stocks of merchandise and the machinery and materials of manufacturers, much escapes taxation. There is also a tendency to undervalue real estate, especially when by that means a city, village, or township may escape payment of a due proportion of a general tax. A few examples will show how the present system works in several cities of the United States.

	Real Estate Valuation.	*Personal Estate Valuation.*
Boston, 1867	$250,587,700	$194,358,400
" 1874	554,200,150	244,554,900
" 1886	517,503,275	193,118,060
New York state, 1875	1,960,352,703	407,427,339
" " 1885	2,972,348,218	332,383,239
" city, 1884	1,119,761,597	181,504,533
Philadelphia, 1868	445,563,317	7,954,169
" 1876	585,408,705	10,004,673
" 1887	618,059,987	10,619,325
Cincinnati, 1867	68,569,040	68,412,285
" 1876	127,143,900	56,809,066
" 1886	129,378,370	42,571,661
Ohio state, 1886	1,173,106,705	515,569,463

	Total Valuation.
Chicago, 1873	$312,072,995
" 1875	173,764,246
" 1880	117,133,643
" 1887	161,204,535

It is believed that in prosperons cities, the value of all personal property, at least equals the value of the real estate. In the cities of Great Britain, it is said, to be twice as great. If this is true, the attempt to raise revenue in the cities of the United States by taxing personal property has failed most decidedly. The figures given above prove that the concealment of personal property and the undervaluation of what cannot be concealed are carried farther every year. Boston appears to have made the most earnest efforts to make the taxation of personal property what the law intends it should be; but even in Boston, the difficulty of discovering the invisible, or the feeling that a tax on personal property is unfair, must have increased, as the assessed value of personal property was 51 millions less in 1886 than in 1881. In New York, Cincinnati and other cities personal property according to the assessors has greatly diminished in value. The statement made for Chicago does not give the assessed values of real and personal property, but it does show how shamelessly public officials can act when public opinion urges them to disregard their oaths. The struggle between city and county as to the distribution of county burdens has led to the systematic undervaluation of property of all kinds. The valuation of personal property has, for many years, been most absurdly low in Philadelphia.

The valuation of personal property in Massachusetts exceeded that of the state of New York by $151,128,018 in the year 1880, and the valuation of personal property in Ohio exceeded that of New York state by $118,214,091. The New York *Times* said in July, 1885: "There is scarcely a doubt that the wealth held in this city, in the forms classed as personal property, greatly exceeds that held in real estate. . . . There is, no doubt, that twenty-five men in this city could be named whose wealth in personal property alone exceeds the entire valuation of that class of property as shown on the assessment rolls."

In Philadelphia the taxation of personal property has for many years been merely nominal. In 1886 the assessed value of the entire property was $611,309,615. Of this about 38 millions was classed as suburban and paid a rate of $1.23½ and about

18¾ millions was classed as farm and paid 92½ cents. The rate on the rest was $1.85. The items of personal property then taxed were but three; horses and cattle, which in 1885 were valued at $2,905,378; furniture valued at $6,914,346; and carriages for pleasure valued at $746,682. Personal property therefore yielded less than 1¾ per cent. of the $10,899,121 raised by taxes.

Commenting on these facts Messrs. Allinson & Penrose say :* "The advantage of the real estate or Pennsylvania system is that this object is the most fixed and certain; the tax sooner or later indirectly reaches all other objects of value; it is more generally acquiesced in; is not inquisitorial, does not provoke fraud and deception; does not fall only on widows and orphans through their executors and trustees or upon those who are not willing to swear that furniture costing from $10,000 to $50,000 is worth only $500."

It is not quite correct, however, to state that Pennsylvania taxes only real estate. Besides the small amount of personal property taxed in Philadelphia, and similar taxes are probably levied in other cities, the state taxes the income or net earnings of all corporations except those liable to a tax on capital stock or gross receipts, foreign insurance companies, private bankers, brokers, unincorporated banking and saving institutions and express companies.

Professor Ely advises that the efforts to tax invisible property in cities be abandoned, and that in lieu of such taxation, as is now imposed upon visible personal property, a business tax proportioned to the rent of each place of business be imposed. "In Montreal," he says "this tax works very satisfactorily. The percentage is seven and one-half and merchandize is exempt. Intangible personal property is also exempt and the system seems to give very general satisfaction. Real estate owners do not complain because they realize that it helps to bring business to the city, and that that raises the value of their property." Mr. Ely argues that an excessive tax on banks and insurance companies must prove injurious to the trade of a city, and that money invested in mortgages should not be taxed at all, as the effect of such a tax must be to raise the rate of interest generally, or else to drive capital out of the state. The water supply, the gas supply, the street railroads, he contends, should be owned by cities; or these and all other natural monopolies should be made sources of revenue. Franchises, when disposed of, should be put up to public competition on such terms as would secure to the city the increase of value arising from the city's growth. City property should be leased in the same way and on similar terms. In many cases there are, he thinks, "gainful pursuits" in which civic corporations may engage to the general advantage. An income tax properly adjusted, he thinks, the most equitable and least burdensome of all taxes; but cities, he thinks, should not endeavour to raise any part of their revenue by means of an income tax. Whenever an income tax is levied for municipal purposes those whose incomes are easily ascertained complain that it is grievously unjust and oppressive. "Poll taxes," he contends, "are unworthy of a civilized nation in the nineteenth century."

Bolles, in his Financial History of the United States from 1861 to 1885, states that of all the internal revenue taxes imposed during the great civil war the most unpopular was the income tax. The chief grounds of objection to it were the unfairness of the pressure on different classes of income, the inquisitorial nature and arbitrary power granted to the executive department of the government in collecting it, and its demoralizing tendency." The author argues that the inquisitorial nature of the tax which was perhaps the crowning objection applied to it no more than to the city, town, county and state taxes that had been paid from the origin of local government. The income taxes introduced no novelty in taxation. "Did the people object to the property taxes assessed by the states and cities? . . The tax was laid upon ability sufficient to sustain the burden." In reply to the complaint that the system of espionage was connected with the collection of this tax Commissioner Delano said that "he did not see why this objection might not with equal force be urged against all taxes on personal property. Such taxes cannot be collected without ascertaining the amount of personal property possessed by the taxpayer. The law . . simply required a truthful and honest statement of the actual income of the taxpayer during the preceding year which could be complied with

* Page 239.

as easily and with as little exposure of private affairs as any other law, national, state or municipal which is to raise revenue from the personal estate of taxpayers." Mr. Sherman, speaking on this subject in the Senate, said, "A few years of further experience will convince the body of our people that a system of national taxes which rests the whole burden of taxation on consumption and not one cent on property or income is intrinsically unjust. While the expenses of the national government are largely caused by the protection of property it is but right to require property to contribute to their payment." Such statements and arguments weighed little with the public. So long as prices were rising and the volume of circulation was so enormous few complaints were heard. In 1866 the internal revenue from all sources amounted to $310,906,984—a larger amount than was ever drawn by a nation from internal sources in twelve months. "While much injustice was perpetrated . . by unlawful evasion, thereby increasing the burden of those who honestly paid; yet assessments were much more general and complete than they have ever been among the States. By far the greater number of income receivers paid, if not on the whole amount of their income, on a considerable portion of it. Those who escaped wholly or in part were the exceptions. . . No war tax commanded a heartier general support nor was in truth more justly laid. Not every one, however, paid the tax reluctantly. The list of incomes was generally published, and many a man was delighted to let the world know in this way, not of his own seeking, the size of his annual income." But when the war was over and the enormous government expenditure ceased discontent became general. "More than one man paid a tax on a fictitious income in order to sustain his credit. . . As personal incomes grew less men tried to hide the fact from the world. The payment of the income tax prevented them from shutting the door to effective secrecy." An effort was made to render the tax less obnoxious. In 1867 the exemption was raised from $600 to $1,000, and a uniform rate of five per cent. was substituted for the different rates of five and ten per cent. Three years later the exemption of $1,000 was doubled, the five per cent. rate was reduced one-half, and "all the harsher features of the law were removed." When the Act authorizing the tax was about to expire it was "continued for two years longer."

Mr. Bolles asks, "Why if a national income tax were so unpopular . . . is a State tax so well endured?" He supplies the answer, "Because the state is less efficient in collecting it, and those who should pay the largest taxes, and who if doing so would complain the most loudly to a very large extent evade them." This, it is admitted on all hands is equally true of the taxes on personal property and income levied by municipal authorities.

The banks sought exemption from taxation upon several grounds, one of which was that if relieved from the tax they would lessen the rate of interest and thus relieve the borrower. Mr. Bolles says of this, "Such a keen regard for their customers was highly commendable, nor was this the first time that individuals and institutions had desired to be generous and helpful at the public expense. The history of mock philanthropy is covered with the moss of ages. The finance committee of the senate questioned the soundness of the reasoning contained in the application. 'It is somewhat doubtful,' remarked Senator Morrill who presented the report "whether or not such a removal would make any appreciable difference to the advantage of customers of banks. Banks are by no means the sole lenders of money and they are compelled to lend on as favorable terms as can be obtained elsewhere, or their loanable funds will lie idle. Banking institutions are intended to be and are institutions for the accommodation of the public, but their managers do not forget that their stockholders prefer large rather than small dividends, and therefore they seek the highest legal rate of interest compatible with the full employment of their capital. They will demand about the usual market rates. The value of money in banks is not exempt from the universal law of supply and demand . . . though it cost the lender much or little, the price for its use will be regulated not by the forbearance of the government, but by the demand." The average dividends of the banks for several years previous was a fraction over ten per cent. The application met with no favour.

In Great Britain.

In Great Britain real property bears all the burdens of local taxation, and there is reason to believe that it is assessed at its fair value in most cases. The three independent valuations for poor law and other purposes differ remarkably little, and it may be that each of these serves as a check on the others. Incomes are taxed only for state purposes and great precautions are found necessary to prevent fraudulent returns of incomes. There is no reason to believe that such frauds as are said to be common in the United States are attempted. Indeed the returns render it impossible to believe that fraud is successfully practised to any considerable extent.

In England, as in the United States, the direct taxation of personal property became more difficult as the personal property of residents in cities and towns increased, until at length, becoming impracticable, it was abandoned. For some centuries the greater part of the national revenue was raised by taxes on movables. Now a direct tax on personal property for any purpose, national or municipal, is unknown in that country.

Dowell, in the third volume of his work, "The History of Taxation and Taxes in England," states that in 1188 when the famous Saladin Tithe was imposed the various taxes previously levied upon the land were merged in a general system of taxation by means of grants of fractional parts of movables. These varied at first, but the practice settled down to grants of fifteenths for the counties and tenths for the towns and the tenants of demesne outside the towns. The grants sometimes included rents from lands, but generally these taxes were levied outside the towns upon the cattle and crops of the landowners, and in towns upon the capital value of stock in trade and chattels. It was found difficult to assess these taxes fairly, and in consequence of the numerous complaints an arrangement was made in 1334 by which the amounts to be paid as fifteenths and tenths were fixed. They amounted in the whole to about £39,000. This system continued in force for nearly 300 years; but, as wealth increased and the value of money decreased, it became necessary in many cases to grant several fifteenths and tenths at a time. The last grant of this kind was made to James I., in 1623. Long before that the arrangement of 1334 worked unequally and unjustly. "Side by side with the taxes on movables was planted and grew another tax which extended to land as well as movables. We see the germ of it in 1382, after the peasant revolt which had been occasioned in no small degree by the poll tax introduced upon the plan of a French tax." This, which was levied also as a fifteenth and tenth, continued until it was developed into the "subsidy" of Tudor times. In their time and in that of James I., both subsidies and fifteenths were raised—the subsidy by a pound rate upon lands and upon goods. Under the subsidy system persons were not charged both in respect of profit from land and in respect of movables, on the principle that none are to be doubly charged. The amount charged for a full subsidy was 2s. 8d. in the pound for movables, and 4s. on the pound yearly profit from land. The subsidy system continued until the civil war, when a system of monthly assessments was substituted for it by what is known as the Taxing Act of 1656. This enacted that the sum of £60,000 should be raised within three months, commencing on March 25th, by assessment. It stated the amount to be raised every month in each county, city and town. This was to be raised by a ground rate on all "lands, tenements, hereditaments, annuities, rents, profits, parks, warrens, goods, chattels, stocks, merchandizes, offices or any other real or personal estate." The rate was so much in the pound on the rent or yearly value of land and real estate, and on an assessed income of £5 per cent. on the capital value of money, stock and other personal estate as would raise the specified sum. Commissioners were appointed for each county and for each town of a certain size. The county commissioners "sub-divided themselves into sets of divisional commissioners," and these appointed surveyors, assessors and collectors. The system of assessment and collection seems to have been well devised. Professors and ministers in colleges and schools and the property of the public hospitals were exempt from the tax. Absentees were "assessed a double proportion on their lands, stocks and chattels." Ireland was required to raise £20,000 and Scotland £5,000 in like manner. The whole amount raised in that way was £600,000 a year—a large sum for those days.

This form of taxation was used frequently during the reign of Charles the Second, and the first five years of William and Mary "until the exorbitant inequalities of the old proportion of charge, and the fact that movable property had slipped out of the assessment caused it to be abandoned."

In 1692 Parliament returning to a pound rate granted 4s. in the pound for one year, to be levied on all real estate, offices and personal property, taking for real estate the rack rent or yearly value; for stipends from offices, the amount of the stipend, and for personal property, goods and chattels an assumed income calculated at six per cent. on the capital value. Stock on land and household property were not to be assessed, and naval and military offices were exempted.

This impost was to a large extent a failure, as the returns made by those who were to pay the tax were in many cases of the loosest description, and the product of a similar tax in the years following grew smaller every year. In 1697 Parliament granted 3s. in the pound and provided that this must yield about two million pounds, of which each county must contribute a due proportion. Other enactments were found necessary which in effect made such grants as regarded each district the charge of a certain sum of money to be levied therein upon those possessed of personal property, those who held any public office or employment and the possessors of land. The personal property to be rated was described as "ready money, debts due, goods, wares, merchandise or other chattels, or any personal estate in the realm." On six per cent. of the estimated value of these, and on salaries, a portion of the grant was levied equal to a shilling in the pound for every £500,000 granted, and the remainder was levied by a pound rate on all real estate. The mode of assessment and collection was essentially the same as under the law of the Commonwealth. Personal property, we are told, slipped out of the assessment under this Act also, and so completely that after some years the tax was described "in fiscal expression as (the) annual land tax, and as such it was granted for the next 100 years. It varied in amount considerably, rising frequently to the maximum, 4s., and falling once to 1s. in the pound." Pitt, who was compelled to resort to every conceivable means of raising money, made the 4s. land tax "perpetual as a charge on the various districts specified in the Act, with power for those interested in the land to buy up and become themselves entitled to an amount of rent charge equal to the tax." The tax was assessed on the valuation of 1695, made permanent as the tax itself was. Where levied still it is absurd in its operation, equalling ten per cent. of the present value in some cases, in others amounting to no more than two pence in the pound. In Liverpool, which has since become a great city, it is but 1-36th of a penny. Up to 1885 only about £850,000 a year of this tax was redeemed, and there remained £1,044,850 unredeemed. The amount redeemed has not averaged £3,000 a year for some years. Official salaries and personal property were still taxed, but the entire amount of revenue from these sources was but some £150,000, and this Pitt made a permanent charge on the counties. In 1876 this tax on official salaries, except those charged on the public revenue, was abolished.

In 1799 an Act was passed imposing a tax on income from hereditaments in Great Britain and elsewhere, from personal property or property of any other kind, and any profession, office, stipend, pension, employment, trade or vocation. Several abatements were allowed. The tax it was estimated would produce ten million pounds—the actual yield was not much over six millions. It was repealed after the peace of Amiens. Addington's property and income tax from 1803 to 1806, although the system of assessment was much modified, was not more successful. Other changes were made in 1806, and the tax as then imposed continued until 1815. There was no attempt in these latter Acts to tax personal property, and in 1842 Peel did not propose to tax personal property. By his bill all incomes above a certain amount, no matter whence they were derived, were taxed alike, the only exception being that the taxable income of farmers was presumed to be equal to "one-half the rent paid in England and a third in Scotland." No attempt has since been made to tax personal property directly for any purpose.

In England, as in America, when personal property increased, and became to a large extent intangible and invisible, it was found impossible to make it bear directly a fair share of taxation. For some centuries the tax on movables seems to have yielded the

chief part of the English revenue, but when the nation was much more wealthy personal property "slipped from the assessment." During the great wars of the latter part of the last century and the earlier years of the present century, the revenues from customs and excise duties and the land tax, were insufficient to meet the wants of the Government, and several taxes, which would in this country be regarded as odious and intolerable, such as the hearth money, the window tax, the taxes on carriages, horses, dogs, servants in livery, women servants, pig tails (or the hair powder tax), watches and clocks, and armorial ensigns, were imposed, but personal property as such was not taxed because experience had proved that such a tax would be unproductive, and in numberless cases unjust.

Mr. Dowell says* :—"The dislike of individuals to state precisely what they are worth in movable property—for there is no difficulty in the assessment of lands—has in many countries induced the Government to have recourse to some secondary means for the estimation of the ability of the taxpayers to contribute towards the necessities of the State. In England this method has been much used." The Probate administration and inventory duties were, until 1853, taxes on personal property exclusively. The Succession Act of that year imposed a duty on all property, landed and personal, devolving from the enjoyment of one person to that of another, in consequence of death, whether as the result of some personal disposition of it, or of a devolution by law, except property subject to the Legacy Duty Act. The duty varies from one to six per cent., according to the degree of relationship between the successor and the person from whom he derives his succession. If the successor is not of kin the duty is ten per cent. Further change was made by the Act of 1881, which established "a single estate account duty," and effected a fusion of that with the legacy and succession duties. The taxes on successions in 1885 produced £7,725,000. How much of this was a tax on personal property we could not ascertain.

Other duties, which are regarded as duties on personal property or on wealth, produced in 1884-5 ;—

On Carriages	£549,406
" Servants	139,046
" Armorial ensigns	77,455
" Sporting licenses	180,593
" Gun licenses	83,767
" Dogs	341,672
	£1,371,939

The stamp duties and the taxes on railway receipts are also regarded as in part at least, indirect taxes on personal property.

It is not easy to understand how it happens that, although the attempts to tax personal property directly have failed so signally, the national income tax has been so productive Persons who would conceal the amount of their personal property must be willing to disclose the amount of their incomes, or the means of compelling disclosure must be more effectual. In 1884-5 the assessed incomes of the United Kingdom amounted to £529,500,000, made up as follows :—

Income from real estate	£175,500,000
Estimated profits of farmers	32,500,000
Incomes from any public revenue, Imperial, colonial or foreign	41,000,000
Incomes of persons in public employment	29,500,000
Incomes from professions, trades, manufactures and commerce	251,000,000
	£529,500,000

* Book 3, chap. 1.

Incomes up to £150 are exempt, and on incomes up to £400, abatements ranging from £80 to £120 are allowed; yet, in that year a tax of sixpence on the pound yielded £12,013,000—over two million pounds for every penny. In any part of the United States or of Canada, where an income tax has been imposed for municipal purposes, it has thus far been found impossible to obtain results so satisfactory.

IN SWITZERLAND.

M. Gustav Cohn, in an article dated Gottingen, January, 1889, and published in the *Political Science Quarterly* for March, gives a very interesting account of recent experiments in the taxation of income and personal property in the canton of Zurich, and their results. "It has often been said that Switzerland is a political trial field, whose experiments are instructive for the constitutional and administrative organization of other countries. This," he tells us, "is especially true of the most recent period during which the habitual demands of modern democracy have been realized in the smaller cantons, and to some extent in the confederation with a rich variety of detail. The situation is the more interesting because these modern experiments are connected again with the old democratic assemblies (*Lansgemeinden*) of the original cantons. . . Among the cantons which have afforded a field for the new democratic experiments, the canton of Zurich stands foremost, and the importance attributed to income and property taxes in the modern democratic programme is shown by the fact that in this very canton the attempts at tax reform have been directed more especially and exclusively than in any other towards developing the income and property taxes for state and locality. Indeed, there is, perhaps, no second case in the civilized world where this form of taxation has been exploited to such a degree as regards both the amounts imposed and the suddenness of the progression." Mr. Cohn tells us that he lived in Zurich for a number of years, and studied the working of the system on the ground.

Adam Smith was opposed to the taxation of personal property because "the whole amount of the capital stock which a man possesses is almost always a secret," and "an inquisition into every man's private circumstances would be a source of such continual and endless vexation as no person could support." Capitalists would be apt to abandon a country in which they were exposed to such vexatious inquisition, and, therefore, the nations which have attempted to tax the revenue arising from stock have been obliged to content themselves with some very loose and therefore more or less arbitrary estimation. The extreme inequality and uncertainty of a tax assessed in this manner can only be compensated by its extreme moderation." This, Mr. Cohn calls empiricism. Its unsoundness, he thinks, is proved by the fact that Pitt, himself an admirer of Smith, introduced the income and property tax into England. Pitt's efforts to raise income by taxing personal property were not, however, very successful. Thiers, the French statesman, maintained that all direct taxation "is that of barbarous peoples." The European democracy, M. Cohn says, desires "a readjustment of the equities between the haves and the have-nots, the well-to-do and the needy classes of society." What all should desire, if it can be found or framed, is a system under which every one must contribute his fair share of all national and municipal expenditures. How this can be effected is really the only question that requires consideration. Modern Radicalism insists that even the revenues required for national purposes should be raised exclusively by direct taxation, and M. Cohn regards the income tax of England and of Germany as practical admissions of the soundness of that principle. So long ago as 1852, the constitution of the canton of Argau provided that "new, indirect taxes, in addition to those at present existing, can be introduced only by a constitutional provision."

The constitution adopted by Zurich in April, 1869, provides that:—

"All persons liable to taxation must contribute to the burden of state and community in proportion to the means at their disposal.

"The property and income tax is to be arranged according to classes on the principle of moderate and just progression.

"Property of small value belonging to persons unable to work, as well as that part of all incomes which is absolutely necessary to life, is exempt.

"The progression shall not exceed five times the simple rate in the case of income, nor double the simple rate in the case of property.

"Property can be assessed only proportionally for local burdens.

"The state levies a tax on inheritances progressively, according to remoteness of relationships and the size of the inheritance."

The rate for the property tax is so fixed that of the first 20,000 francs of each individual mass of property, only five-tenths is put in the tax lists; of the succeeding 30,000 francs, only six-tenths; of the next 50,000 francs, only seven-tenths; of the next 100,000 francs, only eight-tenths; of the next succeeding 200,000 francs, only nine-tenths. The surplus over and above the sum last mentioned is entered at the full amount. In the assessment of incomes "the minimum of existence" declared exempt by the constitution "includes for every income the first 500 francs. Of the succeeding 1,500 francs, only two-tenths is put on the tax lists; of the next 1,500 francs, only four-tenths; of the next 3,000 francs, only six-tenths; of the next 4,000 francs, only eight-tenths; the full rate beginning with amounts above 10,500 francs. "In the income tax as in the property tax, the relief accrues to every individual income, no matter how large. With the rate of four per mill, as it stands since 1877, an income of 50,000—100,000 francs pays almost eight per cent., but an income of 2,000 francs only one and a-fifth per cent." In addition to this tax, the communal law of 1875 imposes a tax on property, household and individual, in the proportion of one franc per 1,000 francs property, one franc per household and one franc per individual. M. Cohn thinks it necessary to argue that such a progressive system of taxation is essential to ensure a just distribution of taxation, and quotes the great Athenian law-giver. Solon based his tax law upon the principle that "the smaller the income of a citizen, the less in proportion should the state take from an equally large part of it, compared with the higher income of another citizen. For every citizen must first obtain a maintenance for himself and his family, and the poor man, compared with his richer neighbour, suffers if he be taxed in the same proportion and at the same rate."

From 1803 to 1831, a property and income tax was only levied under extraordinary circumstances. Since 1832 a tax of that kind has been levied annually. Up to 1843, this tax yielded a revenue equal to one-fifth of the whole income of the canton. After that, the amount raised by all means increased rapidly. In 1878 it amounted to 5,753,000 francs, of which 3,118,000 was yielded by the property and income tax. In the communes, in addition to the income from fifty-five millions of public property, 5,932,113 francs were raised by a communal tax in 1880. The cantonal tax rate was four per mill; the communal rate in most cases is six to seven per mill, rising sometimes to ten per mill. In 1881, a man assessed on 3,000 francs personal income and 60,000 francs property paid in Zurich 359.60 francs communal tax and 197.30 to the state, or 556.90 in all. In Lucerne he paid 336 francs to the commune and nothing to the canton; in Berne he paid 165.75 to the commune and as much to the canton; in Glarus, 200.10 to the commune and 126.25 to the canton; in St. Gallen, 198.50 to the commune and 82.80 to the canton; in Schaffhausen, 177.50 to the commune and 94.80 to the canton; in Aarau, 252 to the commune and nothing to the canton; in Basel, 16 to the commune and 80 to the canton; in Liestal, 166, and in Solothurn, 172 to the commune and nothing to the canton.

Adam Smith admitted that the tax on property was paid with great fidelity in Hamburg, and said that "in a small republic where the people have entire confidence in their magistrates, are convinced of the necessity of the tax for the support of the state, and believe that it will be faithfully applied to that purpose, such conscientious and voluntary payment may sometimes be expected." Of a similar tax in Holland he said:—"It was in general supposed to have been paid with great fidelity. The people had at that time the greatest affection for their new government which they had just established by a general insurrection." M. Cohn argues from the figures given above that, in Zurich and the other Swiss cantons, the cases of "tax dodging" have been rare, and that "the cosmopolitanism which Adam Smith ascribed to the capitalist has until now been regularly over-

come by the affection of the Swiss for their fatherland." He asserts also that the Swiss "have not been satisfied with some very loose and arbitrary estimation compensated by the extreme moderation of the tax." He admits, however, that personal property and income are not assessed quite fairly, although in most of the cantons the means of ascertaining the value of properties and the amount of taxable income are at least as good as in any of the rural districts of Ontario. In Zurich "an effort has been made to provide for an official inventory in every case of decease, in order to control the truth of the property returns. But this measure has aroused a steadily increasing antagonism, and the same ill-fortune has befallen other measures of a similar nature." Such data as have been obtained from inventories taken in cases of judicial guardianship, and in collecting the inheritance taxes show that the assessment for the property tax reached on the average half the actual amount. In many cases the assessed value differed from the actual value by but a tenth or less. In many other cases, therefore, the assessed value must have been very much less than one-half the actual value. M. Cohn says "the condition is plainly not satisfactory. The inquisition which Adam Smith feared is avoided, thanks to democratic institutions; but the inequality of the burden of taxation is present in a high degree in consequence of the inequality in honesty and in political maturity. The high rate of taxation makes this inequality particularly serious."

Notwithstanding "the affection of the Swiss for their fatherland," which M. Cohn would have us believe strong enough to induce capitalists to make honest returns of their property to the assessors, the imposition of a tax on personal property and on income does not work more fairly in Switzerland, all things considered, than it worked in England in the time of the Commonwealth, after the Restoration and after the Revolution, or than it works in the United States or in Canada at the present day. In republican and democratic Switzerland, as in all the other countries of continental Europe, taxation, national and municipal, has increased enormously within the last thirty or forty years. In Zurich, we are told, "the highest endurable rate (of direct taxation) was reached in a few years with a sudden jump, and yet there was a chronic deficit. One of the leading papers of the party which had long insisted upon raising all revenue by direct taxation said in 1884, "The best argument for indirect taxes is the difficulty of carrying out the system of direct taxes in a way that is fair for all. . . The cantons are at their wit's end with their policy of taxation." M. Cohn himself says, "there is a widespread feeling that it is impossible to go any further" in the way of direct taxation. He also says, "Even in the monarchic states of Germany, the unavoidable participation of the self-governing localities in the administration of the tax laws produces analogous results Because it is impossible to obtain a knowledge of the income of the citizen from the centre of the state and through its officials without calling into play the local aid of the community itself, the assessment is based principally upon those democratic elements which come unchecked to the front in a democratic republic. The weaknesses and consideration for each other's weaknesses in a body of neighbours who demand for themselves and their associates an illegal privilege in the payment of taxes make themselves felt even in monarchic states. Recent experiences in the Prussian Chamber of Deputies show that here, too, the popular will, acting through the parliamentary power, is able to defeat legislative measures intended to secure more stringent methods of assessment."

Such experiences, M. Cohn thinks, "ought not to be regarded as reasons for condemning the whole system of income taxation," in which he seems to regard a tax on personal property as included. He seems to agree with Professor Ely that an income tax fairly levied on the progressive principle would be the most equitable of all possible taxes. He thinks that the gradual insight and sense of duty amongst the citizens, and an improvement in the methods and in the execution of the methods for the collection of the tax, would prove successful in securing a fair income tax if those who clamour for reform would but accustom themselves to prove by deeds the love for liberty and for country so often paraded in words. The exemption of the "minimum of existence," he regards as a questionable dogma. If such exemptions be carried far, the result may be that "the rights will be exercised by those who bear no burdens, and the burdens will be borne by those whom democratic institutions have stripped of power and placed under guardian-

ship." The minimum of existence, he also argues, includes the blessings of state which belong as much to the life of every civilized man as his daily food or the air. The principal value of M. Cohn's article and of the facts therein stated for the purposes of our enquiry are that they prove so conclusively that taxes on personal property and income have failed so completely to give satisfaction or to produce revenue where the circumstances seemed most favourable for their fair distribution. The majority of the people of Zurich deliberately adopted this system of taxation, and, as in several of the United States, the valuation for the assessment of state and municipal taxes is the same; yet the assessed value of property for the purpose of taxation is, on the average, but about one-half of the actual value.

It is to be regretted that we have been unable to learn more of the workings of local self-government in Switzerland and in other countries of continental Europe in which municipal institutions have existed for centuries. The information on this subject furnished by the writers whose books we have succeeded in procuring, proved to be very meagre. It was to have been expected that, when important changes in local government were proposed in England, some works describing the continental systems, at least in outline, would have been published, but no work of that kind valuable enough to command public attention has yet appeared. It was proposed some time ago to send a commission from New York to learn and report what the European systems are, and what the experience of those old countries teaches that may be useful to the new, but the proposal, although seriously discussed, has not been acted upon. The labours of Dr. Shaw, of the Johns Hopkins University, and of others who are now in Europe engaged in the study of those systems, will probably be productive of much good.

The Remedies.

Many remedies have been proposed for the evils of municipal administration. In some cities, as in Cincinnati, a second board was created in the council, in the hope that one would serve as a check on the other. In New York, on the other hand, the board of assistant aldermen was abolished by the charter of 1873. The New York commission of 1876, of which Mr. (now Senator) Evarts was a member, reported that the chief cause of the evils complained of was the election of incompetent and unworthy men to fill important offices. This is the root of the evils of municipal government everywhere, and the great problem is:—"How can the services of able and honest men be secured?" They also regarded the introduction of state and national politics into civic affairs and the meddling of the legislature—which about that time did meddle largely in the affairs of New York city—as very mischievous. They proposed as one, and, perhaps, the most important, of several remedies, that the legislative power should be vested in two bodies: a board of aldermen, elected by manhood suffrage, and a board of finance of from six to fifteen members, elected by voters who had for two years paid an annual tax on property assessed at not less than $500 or on a rent of not less than $250; this board to have practically exclusive control of taxation and expenditure and of the exercise of the borrowing powers, concurrence of the mayor, the state legislature and of two-thirds of the board of finance being required for any loan, except in anticipation of revenue. A system somewhat similar to this is in operation in Australia, and is said to work satisfactorily; but the proposal found no favour with the New York legislature. They also proposed an extension of the general control and appointing power of the mayor. This suggestion has been adopted in some cases. They also proposed that the legislature should not be permitted to interfere with municipal governments by special legislation. The constitutions of eleven states now prescribe that there shall be no special legislation respecting municipal or other corporations, but the constitution of the State of New York has not yet been so amended, and there is no general legislation upon the subject in that state.

The abolition of the ward system and the election of the members of the council by the city at large, or by large districts, many have maintained would secure the election of better men, and put an end to jobbery and the "game of barter in contracts and public improvements" which produces results so evil. This has been adopted in New York, Brooklyn, Chicago and probably in other cities. In New York and Brooklyn some of the aldermen are elected by districts and others, about a third of the whole, by the city at large.

"There is no doubt," says Mr. Bryce in his recent work,* that the government of cities is the one conspicious failure of the United States. The deficiencies of the national government tell but little for evil on the welfare of the people; the faults of the state government, are insignificant, compared with the extravagance, corruption and mismanagement, which mark the administration of most of the great cities. It is a mistake, he tells us, to suppose that these evils are confined to a few great cities. In New York they have revealed themselves on the largest scale, they are gross as a mountain, monstrous, palpable. "But there is not a city with a population exceeding 200,000 where the poison germs have not sprung into a viperous life, and in some of the smaller ones down to 70,000, it needs no microscope to note the results of their growth." In another place, he says, "In great cities the forces that attack and pervert democratic government are exceptionally numerous, the defensive forces that protect it, exceptionlly ill placed for resistance. Satan has turned his heaviest batteries on the weakest part of the ramparts." It can not be, however, that American cities are misgoverned because their governments are democratic. The government of the cities of Great Britain is now quite as democratic, and moreover, the government is better in those cities since the old close borough system was abolished, and the city councils were made really to represent the mass of the citizens; great improvements long needed have been made, and grave scandals have been comparatively few. Mr. Bryce attributes the misgovernment of American cities chiefly to the introduction of the party or spoils system as he calls it, into municipal affairs, and the great influx of foreigners little acquainted with the principles of self-government. He also says, "in great cities we find an ignorant multitude largely composed of recent immigrants untrained in self-government; we find a great proportion of the voters paying no direct taxes, and therefore feeling no interest in moderate taxation and economical administration, we find able citizens absorbed in their private businesses, cultivated citizens unusually sensitive to the vulgarities of practical politics, and both sets therefore specially unwilling to sacrifice their time, and tastes, and comfort, in the struggle with sordid wirepullers and noisy demagogues." All this has been said many times by American writers; but were this quite true, and were it the whole truth, reformation would be simply impossible; even the men who write in that strain do not, however, despair of finding means by which great improvement can be effected, and indeed Mr. Bryce admits that there has been much improvement in many respects within the last twenty years.

The changes which have met with most favour, and which have been adopted by some of the large cities as the most effectual means of putting an end to the misgovernment by which they were afflicted and disgraced, Mr. Bryce describes as the lengthening of the terms of service of the mayor and the heads of departments, so as to give them a more assured position, and diminish the frequency of elections, as in Philadelphia and St. Louis, the vesting of almost autocratic executive power in the mayor, and the restriction of the city legislature to purely legislative work, and the voting of supplies.

Mr. Seth Lowe, who was mayor of Brooklyn when such power was given to the mayor of that city, is one of the ablest and most zealous advocates of that system. He says:—

"Growing out of the town," it happened very naturally that the first conception of the city on the part of Americans was that which had applied to the town and the village local subdivisions of the commonwealth. Charters, were framed as though cities were little states. Americans are now learning, after many years of bitter experience, that they are not so much little states as large corporations. The aim deliberately was to make a

*Vol. 1, p. 608.

city government where no officer by himself should have power to do much harm. The natural result of this was to create a situation where no officer had power to do much good. Meanwhile bad men united for corrupt purposes, and the whole organization of the city government aided such in throwing responsibility from one to another. Many recent city charters in the United States proceed upon the more accurate theory, that cities in their organic capacity are chiefly large corporations. The better results flowing from this theory are easily made clear. Americans are sufficiently adept in the administration of large business enterprises to understand that in any such undertaking some one man must be given the power of direction, and the choice of his chief assistants. They understand that power and responsibility must go hand in hand from the top to the bottom of every successful business organization. Consequently, when it began to be realized that a city was a business corporation, rather than an integral part of the state, the unwillingness to organize the city upon the line of concentrated power in connection with concentrated responsibility began to disappear." The citizens of Brooklyn, Mr. Lowe asserts, are so well satisfied that their present charter is a vast improvement on any system which they had tried before, that no voice is raised against it. He also says, "It has had one notable and especially satisfactory effect. It can be made clear to the simplest citizen, that the entire character of the city government for two years depends upon the man chosen for the office of mayor. As a consequence, more people have voted in Brooklyn on the subject of the mayo alty than have voted there as to who should be the state governor or president. This is a great and direct gain for good city government, because it creates and keeps alert a strong public sentiment, and tends to increase the interest of all citizens in the affairs of the city." He also says that under this system the principle of defined responsibility permeates the city government from top to bottom.

This charter "went into effect" on January 1st, 1882. An Act of 1884 placed the absolute power of appointing all heads of departments, members of boards of commissioners, and others, in the hands of the mayor of New York. We have elsewhere described at some length the system of government in those cities. The charter of the city of Philadelphia, which separates the legislative from the executive power, placing the latter almost completely in the hands of the mayor, was passed by the Legislature of Pennsylvania in 1885, to go into operation on April 1st, 1887. In 1885 a new charter was given to Boston, which took the mayor out of the council, made him a separate estate, with power to veto any item in any ordinance or order passed by the council, make all appointments, subject to confirmation by the board of aldermen, and to remove any official for cause. In the same year an Act was passed establishing a board of police of three members, appointed by the governor in council. The charter of St. Louis, in pursuance of a special provision in the constitution of the State of Missouri, adopted in 1875, was prepared by a board of thirteen freeholders elected by the people of the city and county of St. Louis, and was adopted and ratified by the people at the polls in August, 1876. It provides that a great many of the officers shall be elected, but it extends the term of the mayor to four years, and gives him the right to nominate the members of all the more important departments and executive boards. In all these cases reform has been sought by separating the executive from the legislative functions, and placing all or nearly all executive authority in the mayor, who may himself be called to account for the use of his power, in some cases before the governor of the state, as in New York—in most cases before the courts. In some cases an effort has been made to improve the character of the council by the abolition of the ward system of elections. In Cincinnati, as has been stated, the executive and legislative powers have been as completely separated as in Brooklyn, but the executive power has been placed in boards of commissioners appointed by the state government. "Vesting almost autocratic executive power in the mayor," Mr. Bryce in his work describes as "a remedy of the cure or kill order," because, "if the people are thoroughly roused to choose an able and honest man, the more power he has the better; it is safer in his hands than in those of city councils. If the voters are apathetic and allow a bad man to slip in, all may be lost till the next election.

ENGLISH LOCAL GOVERNMENT ACT.

The most important measure affecting municipal institutions, passed by the Imperial Parliament since the Act of 1835, which abolished close corporations and made the municipal government of the cities and towns of Great Britain really representative, is the Local Government Act of 1888. It is, by no means, the perfect measure its admirers led us to expect, but it restores to the people, to a great extent, the control of county affairs, which had long been vested in the irresponsible Quarter Sessions and the justices out of session.

This Act provides that a council shall be established in every administrative county, as defined by the Act, and be entrusted with the management of the administrative and financial business of that county, and shall consist of the chairman, aldermen, and councillors.

The first council elected for any administrative county was, except when otherwise provided, elected for the county at large as bounded, at the passing of the Act, for the purpose of the election of members to serve in Parliament. But where two administrative counties were portions of one entire county, the boundary between two such counties was that existing for the purposes of the county rate. It was also provided that for the purposes of the first election, where an urban sanitary district lay partly within and partly without the boundary of a county, it should be held to be part of the county which contained the largest portion of the population of that district. The wapentake of the ainsty of York is declared part of the west riding of York. The county council has authority throughout the administrative county for which it was elected, the boundaries, subject to alterations, to remain as determined for the purposes of the election. Any difference as to the county which contained the largest portion of the population of a sanitary district, the local government board were empowered to settle. Directions are given as to the constitution of electoral divisions, in which regard for parish divisions and for the distribution and pursuits of the population is prescribed. Directions are also given as to the manner in which the local government board should deal with any borough in which the council are not the urban sanitary authority for the whole area of such borough and with other cases. The order of the board may constitute a borough into a county borough if its population exceed 50,000.

Boundary commissioners were appointed under an Act of 1887. The Local Government Act provides that the reports of those commissioners shall be laid before the county councils when constituted and be taken into consideration by them, and it shall be their duty to make representations to the local government board respecting the boundaries of their county. If they represent that an alteration of the boundary of a county or borough is desirable, or the union of a county borough with a county for the purposes of the Act, or the union of any counties or boroughs, or the division of any county, or that it is desirable to constitute a borough having a population of not less than 50,000 a county borough, or that the alteration of an electoral division, or of the number of county councillors and electoral divisions is desirable, or that the alteration of any area of local government partly situate in their county or borough is desirable, the local government board may order an enquiry to be made, and after enquiry may make or refuse an order for the proposal contained in such representation. Or the local government board, if no such representation be made before November 1st, 1889, may order an enquiry, and thereupon issue such order in respect of any of those matters as they deem expedient. They may by such order divide or alter any electoral division. But if the order alters the boundary of a county or borough, or provides for the union of a county borough with a county, or for the union of any counties or boroughs, or for the division of a county, or for constituting a borough into a county borough, it shall be provisional only, and shall not have effect unless confirmed by Parliament. When such an order alters the boundaries of a borough it may do whatever else as to the number of wards and their area, of the number of councillors and their apportionment such alteration renders necessary. A provisional order, uniting two county boroughs, may make them one borough and county for the purposes of the Act.

When a county council is satisfied that a proposal with respect to a county district that is not a borough, or with respect to a parish, for the alteration or definition of the boundary thereof, or its division, or its union with any other district or parish, or with respect to the transfer of part of a parish to another parish, or the conversion of any district or part thereof, if it is a rural district, into an urban district, or if it is an urban district into a rural district, or the transfer of the whole or part of such district to another, and the formation of new urban or rural districts, or the division of an urban district into wards, or an alteration in the number of wards, or of the boundaries of a ward, or of the number of members of a district council, or the apportionment of the members among the wards, deserves consideration, they may cause enquiry to be made and after having given notice in the locality and to the local government board, the education department, or such other government department as may be prescribed, may make such order as seems fit with regard to any of these matters. If it relates to the division of a district into wards, the number of the members of a council, or the apportionment of members, their order goes into effect immediately. But in all other cases the council of any district, or a sixth of the total number of electors in a district, parish or ward, may petition the local government board within three months to have such order set aside. If no petition be presented, or if the board determine that the objections made are not well founded, the board confirm the order, which is laid upon the table of both houses of Parliament as soon thereafter as possible.

"A scheme or order under this Act may make such administrative and judicial arrangements incidental to or consequential on any change of boundaries, authorities or other matters made by the scheme or order as may seem expedient. A place which is part of an administrative county for the purposes of this Act shall, subject as in this Act mentioned, form part of the county for all purposes, whether sheriff, lieutenant, custos rotulorum, justices, militia, coroner or other." Notwithstanding this, York, Lincoln, Sussex, Suffolk, Northampton and Cambridge each continues to be one county as far as it was one at the passing of the Act; the powers and privileges of any borough as respects the sheriff, lieutenant, militia, justices or coroner remain unchanged; and any borough which, when the Act passed, was part of a county for any purpose, continues to be part of that county for that purpose. The Act does not affect the holding of parliamentary elections in any way.

The order or scheme "may provide for the abolition, restriction or establishment or extension of the jurisdiction of any local authority in or over any part of the area affected by it, and for the adjustment or alteration of the boundaries of such area, and for the constitution of the local authorities therein, and may deal with the powers and duties of any council, local authorities, quarter sessions, justices of the peace, coroners, sheriff, lieutenant, custos rotulorum, clerk of the peace and other officer therein, and with the costs of any such authorities, sessions, justices or officers as aforesaid, and may determine the status of any such area as a component part of any larger area and provide for the election of representatives in such area, and may extend to any altered area the provisions of any local Act which were previously in force in a portion of the area." It may make temporary provision for meeting the debts and liabilities of the various authorities, for the management of the properties, for regulating the duties and remuneration of the officers affected by it, for the transfer of writs and other processes, and provide for all matters that seem necessary or proper for bringing into operation and giving full effect to the order. If an alteration of the boundaries of a county is made an order for any of the above mentioned matters may be made by the local government board, but if petitioned against within three months the order cannot take effect until confirmed by parliament.

The administrative county in most cases coincides with the county as it has long existed for parliamentary and other purposes. But in a few large counties each riding is made an administrative county. In these counties a joint committee, composed of an equal number of members of each council, manage those affairs which concern the whole county and which could not be managed by the councils acting separately.

"The number of county councillors and their apportionment between each of the boroughs, which have sufficient population to return one councillor and the rest of the

county is such as the local government board determined." A borough returning one councillor is an electoral division. In a borough returning more than one councillor the council of the borough determined—in the rest of the county the quarter sessions determined—what the electoral divisions should be. In either case regard to the directions of the Act was required. In the county of London the number of councillors is equal to twice the number of members sent to parliament from all the parliamentary districts within the county.

The persons qualified to vote are, in a borough, the burgesses enrolled in pursuance of the Municipal Corporations Act of 1882, and the Acts amending the same; and elsewhere the persons registered as county electors. According to the Municipal Corporations Act of 1882, every person is qualified to be a councillor who is at the time of election qualified to elect to the office of councillor; but to remove certain disqualifications the Local Government Act provides that clerks in holy orders and other ministers of religion, and peers of the realm, having property in the county, and any one who is registered as a parliamentary voter in respect of the ownership of property in the county, are qualified to be elected, and to be members of the county council.

Constitution of the County Council.

The Act also provides that the council of a county, and the members thereof, shall be constituted and elected in like manner as the council of a borough divided into wards subject to the provisions of the Act. This means, amongst other things, that when the councillors are elected by the several districts they meet and elect a number of persons, equal to one-third of their own number, to be aldermen, and these aldermen so elected become members of the council. Councillors may be elected aldermen; if they are so elected their seats as councillors become vacant, and must be filled by new elections. The aldermen hold office for six years, one-half going out every three years. Aldermen and councillors sit at the same board. The council so constituted annually elects one of its members chairman, who becomes a justice of the peace by virtue of his office. The council may also elect one of its members vice-chairman. In the council of the county of London the number of aldermen is but one-sixth of the number of the councillors.

Powers of the County Council.

To the council so constituted the administrative business of the quarter sessions in respect of the following matters was transferred by the Act:

The making, assessing and levying of county, police, hundred and all rates, the application and expenditure thereof, the making of orders for payment of sums payable out of such rate, or out of the county stock or county fund, and the preparation or revision of the basis or standard of the county rate; the borrowing of money; the passing of the accounts of, and the discharge of the county treasurer; the control of shire halls, county halls, assize courts, judges' lodgings, lock-up houses, court houses, justices' rooms, police stations, and county buildings, works, and property, subject, as to the use of the buildings by the quarter sessions, and the justices, to the provisions of the Act respecting the joint committee of quarter sessions and the county council; the licensing, under any general act, of houses and other places for music or for dancing, and the granting of licenses under the Race Courses Licensing Act, 1879; the provision, enlargement, maintenance, management, and visitation of, and other dealing with asylums for pauper lunatics; the establishment and maintenance of, and the contribution to reformatory and industrial schools; "bridges, and roads repairable with bridges, and any powers vested by the Highways and Locomotives (Amendment) Act, 1878, in the county authority." The councils also fix, as the sessions formerly did, a table of the fees to be taken by the county officers, the clerk of the peace, and clerks of the justices excepted, appoint and remove all county officers except these, and determine their salaries, and the salaries of coroners, when payable out of the county rate. They divide the county into polling districts for the purpose of parliamentary elections, and appoint the places of elections, the places of holding courts for the revision of the lists of voters, and the cost thereof, and other matters to be done

for the registration of parliamentary voters. They provide for the execution of the acts relating to contagious diseases of animals, to destructive insects, to fish conservancy, to wild birds, to weights and measures and to gas meters, and of the Local Stamps Act, 1869. To the councils are also transferred the powers formerly exercised by the quarter sessions concerning all matters arising under the Riot (Damages) Act, 1886, the registration of the rules of scientific societies, and of charitable gifts, the certifying and recording of places of religious worship, the confirmation and record of the rules of loan societies—under the several acts relating to these subjects—"and any other business transferred by this Act." Provision is made for transferring to the council, by order of the local government board, any powers, duties, or liabilities of the quarter sessions under any local act. Hereafter, when a vacancy in the office of coroner occurs the person to fill it will not be elected by the freeholders of the county as formerly, but will be appointed by the council, or by the joint committee of two councils when the district is situate partly in one and partly in another administrative county.

The county council have power to purchase or take over, on terms to be agreed upon, existing bridges that are not at the time county bridges, to erect new bridges, and to maintain, repair and improve any bridge so purchased, taken over, or erected. The powers of justices out of sessions, in respect to the licensing of houses or places for the public performance of stage plays, and in respect to the execution as local authority of the Explosives Act of 1875 are transferred to the county council.

"The powers, duties, and liabilities of quarter sessions, and of justices out of session, with respect to the county police, vest in and attach to the quarter sessions and the county jointly, and are exercised and discharged through the standing joint committee of the quarter sessions and county council." The police are required to perform "such duties connected with the police," in addition to their ordinary duties, as the quarter sessions or the county council may require. The joint committee, to which the regulation of the use of public buildings by the quarter sessions and justices, the control of the police of the county, the appointment of the clerk of the peace, and of clerks of the justices and joint officers, and the management of matters required to be determined jointly by the quarter sessions, and the council are entrusted, is composed of an equal number of justices and of members of the council, the number to be agreed upon by the two bodies, or in default of agreement, to be determined by a secretary of state. All the matters mentioned are referred to this committee and determined by it, and all expenditure which the committee determine to be required for the purposes of the matters above mentioned, the council are bound to provide for.

All main roads of the county are to be wholly maintained and repaired by the council, which, for this purpose, has the same powers as a highway board; but any urban authority may claim the powers and duties of maintaining and repairing a main road within the district of such authority, and obtain from the county council such annual payment towards the cost of the maintenance, repair, and reasonable improvement of such road as may be agreed upon, or as, in the absence of agreement, may be determined by arbitration of the local government board.

The county council may contract with a district council for the maintenance, repair, or other dealing with a main road, but it may not make any payment on account thereof until satisfied by the report of its surveyor that the work contracted for has been properly done. Any difference between the county and district councils respecting the work or payment may be referred to the arbitration of the local government board. All main roads and the materials thereof, and drains belonging thereto, vest in the county council, unless where an urban authority retain the powers and duties of maintaining and repairing any such road. The county council may contribute towards the cost of maintaining, enlarging, or improving any highway or public foot-path in the county, although the same is not a main road.

The local government board are authorized to make from time to time a provisional order transferring to county councils any such power, duties, and liabilities of Her Majesty's Privy Council, of a secretary of state, the board of trade, the local government board, or the education department, or any government department, as are conferred by or in pursuance of any statute, and as appear to relate to matters arising

within the county, and to be of an administrative character. This seems to mean that the council may thus be relieved from the necessity of obtaining the sanction of the several government departments which various statutes required the sessions and other local authorities previously existing to obtain in order to give effect to their by-laws and resolutions. The local government board is also authorized to "make an order, transferring to the council any such powers, duties, and liabilities, arising within the county, of any commissioners of sewers, conservators, or other public bodies, corporate or incorporate (not being the corporation of a municipal borough, or an urban or rural authority, a school board, or board of guardians) as are conferred by or in pursuance of any statute," provided that the assent, in the one case, of the government department or board, or of the secretary of state, and in the other, of the commissioners or conservators possessing that power be obtained, and that the provisional order have no effect until confirmed by parliament. Every authority having any power or duty to light the road in their district have now the same power and duty to light the main roads in their district. Any authority having power to break up a main road for the purpose of sewerage or otherwise, is bound to repair it to the satisfaction of the county council. The council, if not satisfied, may cause the repairs to be done, and charge the cost to such authority.

The county council are empowered to enforce the provisions of the Rivers Pollution Prevention Act within their county, and may contribute to the costs of any prosecution under that Act, instituted by another authority. The local government board may, by provisional order, constitute a joint committee of the councils of any counties, through which a river or specified part of a river runs, and confer on such committee all the powers of a sanitary authority.

A county council has power, without obtaining the consent of owners or ratepayers, to oppose bills in parliament, and to prosecute or defend any legal proceedings necessary for the promotion or protection of the interests of the inhabitants of the county, but it has no authority to promote a bill in parliament, or incur any expense in relation thereto.

A county council have the same power to make by-laws as the council of a borough have, under section 23 of the Municipal Act of 1882, which authorizes the council of a borough to make from time to time such by-laws as to them seem meet for the good rule and government of the borough, and for prevention and suppression of nuisances . . . . and to appoint such fines, not exceeding, in any case, five pounds, as they deem necessary, for the prevention and suppression of offences against the same. Such by-law is not to be made unless at least two-thirds of the whole number of the council are present, and cannot come into force until the expiration of forty days after a copy thereof has been fixed in the town hall, or until the expiration of forty days after a copy thereof has been sent to the secretary of state. The by-law, or any part of it, may be disallowed by the Queen within the forty days. Section 187 of the Public Health Act of 1875 applies to such by-laws, and those made by a county council have no force or effect within a borough.

A county council may appoint one or more medical officers of health, and may enter into an agreement with a district council to render the services of such officer or officers available in the district; such officers are required to make periodical reports to the local government board, and supply copies thereof to the county council, and the council may make such representations as they see fit, respecting the sanitary condition of any district.

A county council may delegate any of the powers thus described to a committee of its own body, or to any district council in the Act mentioned, and may delegate to the justices sitting in petty sessions, the powers in respect to the licensing of theatrical performances, and in respect of the execution of the explosive Act, and the Act relating to contagious diseases of animals. The right of appeal to the quarter sessions against the basis, or standard for the county rate, or against that or any other rate, is expressly reserved by the eighth section.

The powers thus conferred on the county councils seem to be not quite as extensive as the powers which the quarter sessions formerly exercised. The quarter sessions still retain some of those powers; others they share with the county council. All the other

local authorities seem still to exist as before. In some cases, indeed, the local government board, whose powers of interference are very great, may transfer the powers and duties of minor local authorities to the council, but this cannot be done unless those authorities consent, and parliament approve of the transfer. Urban authorities, rural authorities, sanitary authorities, highway districts, and highway boards, boards of poor law guardians, and school boards continue to exist, and to exercise all the powers they possessed before the passing of this Act.

The Financial Arrangements.

For some years large amounts were paid out of the Imperial treasury, in aid of the local rates. This system of aid is now put an end to, and in lieu of it the revenue from all licenses granted in the several counties by the commissioners of inland revenue, and four-fifths of one-half the sum collected in respect of probate duties are paid to the county councils. The proceeds of the licenses, and of such part of the probate duty, the commissioners are required to pay into the Bank of England to the local taxation account. Penalties and forfeitures recovered under the Acts relating to license, are considered part of the proceeds of the duties. The amount collected in each county as duties on licenses is paid, under the direction of the local government board, to the council of the county. The power to levy the duties on any or all of the "local taxation" licenses may at any time be transferred to the county council by order in council, on the recommendation of the Treasury, and thereafter the councils and their officers will have the same power as to the issue and cancellation of such licenses, and the collection of the duties, and as to punishments and penalties connected therewith, as the commissioners of internal revenue now have. The sums paid in on account of the probate duty are to be distributed amongst the counties in proportion to the share which the local government board certify to have been received by each county during the last financial year, out of grants made in aid of the local rates. Exception is made as to South Wales and the Isle of Wight, in which toll roads existed until this Act went into operation. The sums received from those sources, the councils are required to apply to the payment of all charges connected with the collection or management—all amounts which the council are required by the Act to pay, in substitution for local grants, the amount contributed in respect of the costs of union (poor law) officers, and to the repayment to the general county account of the county fund, of the costs on account of general county purposes, for which the whole area of the county is liable to be assessed to county contributions. If any surplus remain, such proportion of it as the rateable value of the area of each quarter session borough exempt from contributing to any special county purpose, bears to the rateable value of the whole county, shall be paid to the council of that borough; any surplus still remaining shall be applied towards repaying to the proper special accounts of the county fund the costs on account of which the area of the county, exclusive of each township, is liable to be assessed to county contribution. If, after these payments have been made, there remains any sum to be disposed of, such sum is to be divided amongst the boroughs, not being quarter session boroughs, and towns that maintain their own police force; and if, after these payments have been made, there remains any excess, it is to be divided amongst the councils of other districts in the county.

The county councils are to pay to the guardians of poor law unions, wholly or partly within a county, such sums as the local government board may certify they are entitled to, in substitution for the grants towards the remuneration of teachers in poor law schools and for payments to public vaccinators. They also pay to the guardians the school fees for children sent from a work-house to a public elementary school, a sum equal to the amount paid out of the local grants to the registrars of births and deaths, and a sum equal to four shillings a week for each pauper lunatic chargeable to the Union. They pay to the council of a borough to which the maintenance of pauper lunatics is chargeable, a sum equal to four shillings a week for each, and to every local authority by whom a medical health officer or inspector of nuisances is paid, one-half his salary. They pay the salaries of the clerk of the peace and of the officers of the quarter sessions, and transfer from this fund to the county fund one-half the costs of

the pay and clothing of the county police; and they pay to any borough maintaining its own police one-half the costs of such maintenance. The local government board determine what amount shall be paid in each case, and if the secretary of state withhold the certificate as to the efficiency of the police of any borough which would entitle it to the payment of half its cost, the amount forfeited by the borough is transferred to the general county account. After a certain period the county council must grant to the guardians of each poor law union the sums which the local government board certifies to have been expended during the previous year in salaries and allowances to officers, and on drugs and medical appliances. The account of the receipts and expenditures of this "local taxation account" is audited as a public account by the comptroller and auditor-general under such regulations as are made by the Treasury.

All the property belonging to the county, except the records of the court of quarter sessions, held by the quarter sessions, by commissioners or others became vested in, and all debts and liabilities of the county became debts or liabilities of the county council. The council have full power to manage, alter, enlarge, and with the consent of the local government board, to alienate any land or buildings vested in the council by "this section" or otherwise; but they must provide such accommodation, rooms, furniture, books and other things as the joint committee of council and quarter sessions may determine to be necessary or proper for the due transaction of business; and when the council sell any land the proceeds must be applied in such manner as the local government board sanction, towards the discharge of any loan or for any purpose for which capital may be applied by the council. The council may acquire, purchase or lease lands necessary for the purpose of their powers and duties, and may acquire, hire, erect and furnish such buildings as they find necessary. All costs incurred by the quarter sessions, by justices out of session, police officers, constables and others, in defending any legal proceedings taken in respect of any order made or act done in the execution of a duty, and all costs in criminal proceedings for which the quarter sessions or justices make an order are paid out of the general county fund.

The council must direct the accounts to be so kept that the receipts and expenditures for general county purposes and those for special purposes, that is on account of any portion of the county, shall be distinctly set forth.

If the money standing to the credit of the general county fund be insufficient to meet the expenditure for general county purposes, county contributions, to meet the deficiency may be levied upon the whole administrative county and be assessed on all the parishes. Contributions for special purposes may be levied in like manner on the parishes or districts liable. At the beginning of the financial year the council must cause an estimate of receipts and expenditures during that year to be prepared, and determine what amount shall be raised in the first six months and in the second six months. If at the expiration of the first six months it appears that the amount of the contribution estimated will be larger than is necessary or will be insufficient, the council may revise the estimate and alter the amount of contribution or rate.

A county council may, with the consent of the local government board, borrow on the security of any fund or revenue of the council such sums as may be required for consolidating the debts of the county, for purchasing land or erecting a building for county purposes, or for any permanent work or other thing which the council are authorized to execute or do, and the cost of which ought in the opinion of the local government board be spread over a term of years; for making advances to any person or body of persons in aid of the emigration or colonisation of inhabitants of the county with a guarantee of repayment from any local authority in the county or the government of any colony; and for any purpose for which the quarter sessions or the county council are authorized by any act to borrow. The consent of the local government board dispenses with the necessity of obtaining any other consent which may be required by any Acts relating to such borrowing. If, however, the total debt of the county, after deducting the amount of any sinking fund and adding the amount it is proposed to borrow, would exceed the amount of one-tenth of the annual rateable value of the rateable property in the county according to the basis for the county rate, the amount proposed cannot be borrowed, except in pursuance of a provisional order made by the

local government board and confirmed by parliament. A council may, however, without any consent of the local government board, borrow during the period fixed for the discharge of any existing loan such amount as may be required for paying off the whole or part of that loan, and if any part of such loan has been repaid otherwise than by capital money, the council may, on their own authority, borrow a sum equal to that so repaid. All money re-borrowed must be paid within the time fixed for the discharge of the original loan. Every loan must be repaid within such period not exceeding thirty years, as the council, with the consent of the local government board, shall determine in each case.

The county council may pay off every loan by equal yearly or half-yearly instalments of principal, or principal and interest combined, or by means of a sinking fund set apart, invested and applied in accordance with the Local Loans Act, 1875. The council may raise such money as they are authorized to borrow, either as one loan or several loans, and either by stock issued under this Act or by debentures or annuity certificates under the Local Loans Act, or by special mortgage in accordance with the Public Health Act, 1875; county stock may be created and dealt with in accordance with such regulations as the local government board may prescribe, subject to the approval of parliament.

The annual accounts of the county councils and of their officers are to be made up in the form prescribed by the local government board, and audited by the district auditors appointed by the local government board.

The council of a county borough in addition to the powers and privileges it previously enjoyed, received all those rights, powers, duties and liabilities, which elsewhere were transferred from the quarter sessions to the county council; for other purposes it continues to be part of the county in which it is situate. It receives a share of the amount collected as duties on licenses in the counties proportionate to the rateable value, as fixed by a joint committee appointed as the Act provides. It is bound to make the like payments in satisfaction of local grants, and the like grants in respect of the costs of the officers of unions and of district schools as in the case of a county council. Where it formerly contributed to the cost of building and maintaining a county lunatic asylum, it continues to contribute such portion as has been agreed upon or determined. If no separate commission of assize is directed to be executed in a county borough, it pays its share of the costs incidental to the assizes of the county; and so if the borough is not a quarter sessions borough, it pays its share of the costs of the quarter sessions of the county. If the borough had a separate police force, that may be continued or may be consolidated with the county force. All bridges and approaches thereto, or parts thereof, situate within the borough previously repairable by the county or any hundred therein, were transferred to the borough authorities. When the district of a county coroner is wholly situate within a borough, the coroner for that district is appointed by the council of the borough. An equitable adjustment respecting the distribution of the proceeds of the local taxation licenses and probate duty grant, and all other financial relations, if any, between each county and each county borough within the county, may be made by agreement within twelve months. In default of the agreement, such adjustment will be made by commissioners appointed under the Act. In this, care must be taken that neither county nor borough be placed in a worse financial position by reason of the operation of this Act. Special provisions are made respecting quarter sessions boroughs, which are not county boroughs, and which contain a population of ten thousand or upwards; boroughs which have a separate commission of the peace, but are not county boroughs, whether they are quarter sessions boroughs or not; and quarter sessions boroughs having a population of less than ten thousand. In the quarter sessions boroughs the powers, duties, property and liabilities of the quarter sessions are transferred to the county council, as with respect to the quarter sessions of counties. The borough council retains all its powers as a local authority and an urban sanitary authority and its other powers, and may claim to retain the powers and duties of maintaining roads and bridges within the limits of the borough. It may require the county council to declare any road within its limits a main road, and in case of refusal, appeal to the local government board. In all other respects it is part of the county. Existing exemptions from taxation for special purposes continue, but the councillor who represents a district, any part of

which is so exempt cannot act or vote on any question involving expenditure, on account of which any parish or borough in his district is not to be assessed. In boroughs with a separate commission of the peace, the powers, duties and liabilities, respecting pauper lunatics, are transferred to the council of the borough. In quarter sessions boroughs with a population of less than ten thousand, the powers and duties respecting the provision, maintenance and management of asylums for pauper lunatics, and all powers regarding coroners, the appointment of analysts, reformatory and industrial schools, fish conservancy, and the powers under the Highways and Locomotive Acts are transferred to the county council. The borough remains an urban sanitary district. In other small boroughs, the powers and duties of the council respecting the police force of the borough, the appointment of analysts, and the execution of the contagious diseases (animals) Acts, the destructive insects Acts, and gas-meters, weights and measures Acts, ceased after "the appointed day."

The exceptions and "savings" are very numerous. The ridings of Yorkshire, the divisions of Lincolnshire, the divisions of Sussex, under the Act of 1875, the divisions of Suffolk, the Isle of Ely, and the residue of the county of Cambridge, the Soke of Peterborough, and the residue of the county of Northampton, are declared separate administrative counties, and provision is made for doing by joint committees composed of members of the several county councils, the business which could not well be distributed amongst the councils; special provisions are made respecting the holding of courts of assize in Manchester, and the liabilities of the hundred of Salford, concerning "every liberty and franchise of a county wholly or partly exempt from contribution to a county rate," and concerning the Cinque Ports and the Scilly Islands. The exceptional provisions can be understood in some cases only by those who are acquainted with the state of things existing in the county or borough when the Act passed.

The County of London.

The principal exception to the general provisions of the Act is the creation of the municipality, which is called the administrative county of London. The Metropolis outside and around the city proper extends over what were parts of the counties of Middlesex, Surrey and Kent. These parts are by this Act severed from those counties, and formed into a separate county for all purposes, non-administrative as well as administrative; provision is made for the appointment of a sheriff for this county in the usual manner, and for granting to it a commission of the peace and a court of quarter sessions: and it is declared that all enactments, laws and usages with respect to counties in England and Wales, and to sheriffs, justices and quarter sessions, shall so far as circumstances admit apply to this county of London. The jurisdiction of the court of quarter sessions and of the justices may be extended over the city proper under the great seal, whenever the mayor, commonalty and citizens assent thereto.

The number of the county councillors for this administrative county is double that of the members which the parliamentary boroughs of the metropolis are authorised by law to return to serve in parliament; each borough may be divided into districts, but so that the number of councillors elected for each shall be double the number of members of parliament it is entitled to send to parliament. The number of county aldermen must not exceed one sixth of the whole number of county councillors.

The powers, duties and liabilities of the quarter sessions of the several counties, so far as they relate to the parts now included in the county of London, are transferred to the council of the county as in other counties; and the property, debts and liabilities of the counties of Middlesex, Surrey and Kent, are to be apportioned between the districts formerly belonging to those counties situate within the metropolis and the districts situate without, as may be determined by agreement or by the decision of the commissioners.

A more important provision is that "there shall be transferred to the London county council, the powers, duties and liabilities of the metropolitan board of works, and after the appointed day that board shall cease to exist, and the property, debts and liabilities thereof, shall be transferred to the London county council, and that council shall be in law the successors of the metropolitan board of works." "If the county council borrow

for the purposes of the Act, they shall borrow in accordance with the Act relating to the metropolitan board of works." In other respects the general financial provisions of the Act apply to this county council also. If the London county council petition to that effect, the Queen in council may appoint a chairman and deputy-chairman of the quarter sessions, who shall be paid such salaries as are stated in the petition, and hold office during good behaviour, and the court may be held before such chairmain or deputy alone. Separate courts of quarter sessions may be held at different parts of the county, at the same time, if the county council so decide and a secretary of state approve; such regulations respecting the holding of quarter sessions, their legal character and the mode of conducting business at them, as the council may make and the secretary may approve of, shall have the force of law when published in the London *Gazette.* The quarter sessions of the county are substituted for the general assessment sessions under the valuation (metropolis) Act, 1869.

The county council will pay to the guardians of the poor for every union wholly within the county, such sums as the local government board certify to be due in substitution for the local grants towards the remuneration of poor law medical offices, and the cost of drugs and medical appliances, and an amount equal to four pence per pay for every indoor pauper. The term indoor pauper as defined, includes all who are maintained in any public institution for relief, or who are boarded out at the cost of the union. To the guardians of unions partly within the county payments of the like character are made, in proportion to the rateable values of the part of the union within and the part without the county.

After the appointed day, the county council take the place of the managers of metropolitan asylums, and all the powers, duties and liabilities of justices out sessions in the metropolis, in regard to the licensing of slaugher-houses, and of cow-houses, and places for keeping cows are transferred to the county council. The subordinate local authorities continue to hold towards the council very much the position they formerly held toward the metropolitan board of works. The Act says, "the provisions of the highways and locomotive Act, 1878, with respect to main roads, as amended by this Act, shall extend to the metropolis in like manner, as if the expression 'urban sanitary districts' in that Act included, as respects the metropolis, the city of London, ... and as if the commissioners of sewers or vestry or district board were the urban sanitary authority." It also provides that the common council in the city of London, and in any other part of the metropolis, the vestry or district board, shall be deemed to be a district council and an urban authority, within the meaning of the provisions of this Act with respect to main roads, and may accordingly claim to retain the power of maintaining and repairing a main road, ... and such duties shall in the city of London be discharged by the commissioner of sewers."

An Act passed in the same session, (1888) authorises the metropolitan board of works to borrow in various ways, and for over a hundred various purposes, about six and a quarter million pounds. In some cases the loans authorised were portions of amounts which the board were previously authorised to borrow. The new loans authorised amount to about a million and a half pounds. The preamble to this Act, states that in the Act of 1875, "provision was made requiring that the borrowing powers granted to the board by parliament, should for the future be limited both in time and amount." The borrowing powers thus conferred, but with all the limitations, were transferred to the council of the county of London. The loans are authorised for the purposes of the fire brigade, for parks, commons, and open spaces, for bridges, artizans' dwellings, streets, main drainage and precipitation works; for loans to vestries and district boards; for the Thames tunnel; the enlargement of Hampstead Heath, Clissold park, Vaux Hall park, Brixton park, Chelsea Embankment, for the purposes of the Various Powers Act, and for streets."

The most important change made is the transfer of all the powers and duties of the metropolitan board of works, a body whose members were elected or selected in various ways and were practically irresponsible, to a council elected directly by and responsible directly to the ratepayers of the whole administrative county. Until last year, however,

no charge of malfeasance had ever been made against that board. Immense works were carried on under its control or guidance in a manner that seemed in every way satisfactory.

Some changes are made in the government of the city which, inasmuch as they serve to prepare for greater changes, may be deemed important. The city retains its peculiar modes of election and form of government, but it no longer elects the sheriff of Middlesex; the Act expressly provides that the sheriffs of the city shall not have any authority except in the city, and hereafter the appointments to the offices of common sergeant and judge of the city of London court will be made, not by the "court of common council" of the city, but by the Queen in council. Such of the powers, duties and liabilities of the court of quarter sessions and justices of the city "as would if the city were a quarter sessions borough with a population exceeding 10,000 be exercised by virtue of this or any other Act by the council of the borough *are* transferred to the mayor, commonalty and citizens of the city acting by the council (the common council), and such of them as would in the said case be by virtue of this Act exercised and discharged by the county council *ceased* and the county council *has* subject to the provisions of this Act, those powers, duties and liabilities within the city of London in like manner as within the rest of the administrative county of London." The provisions of the Highways and Locomotives Act of 1878 with respect to main roads, as amended by this Act are extended to the city as if the expression "urban sanitary district in that Act included the city of London, and as if the commissioners of sewers, or vestry, or district board were the urban sanitary authority." The common council has the power to make by-laws respecting the use of locomotives within the city, but if any difference is made by such by-laws between any main road maintained by the county council and the other roads in the city, such by-laws require the approval of the county council. The common council in the city and the vestry or district board in any other part of the metropolis may as urban authorities elsewhere claim to retain the power of maintaining and repairing a main road within their limits, and in such case have all such powers and duties of repairing, maintaining, improving, enlarging, and otherwise dealing with such main road as they would have if it were an ordinary highway repairable by them. These duties are discharged in the city by the commissioners of sewers. The payment of the costs of assizes and sessions is a general county purpose for which the parishes in the city may be assessed to county contributions.

The common council are entitled to receive from the county council in respect of each pauper lunatic the same amount as is required by this Act to be paid by any other county council to the council of a borough. "Where at the passing of this Act the metropolitan board of works or the quarter sessions of Middlesex are authorized to incur costs for any purpose, and the common council of the city are not liable to contribute to such costs, the parishes in the city of London are not, save as in the Act expressly mentioned, liable to be assessed to county contributions in respect of such costs, but this exemption does not extend to any costs incurred for the purpose of any powers, duties or liabilities of the quarter sessions or justices of the city of London which will be exercised and discharged by the London county council. The county council and the common council may agree for the cessation in whole or in part of any exemption under this section from assessment in consideration of the payment by the county council of a capital sum or of an annual payment, or of a transfer of property or liabilities, or of the undertaking by the county council in substitution for the common council of any powers or duties. The county councillors elected for the city cannot act or vote in respect of any question arising before the county council as regards matters involving expenditure on account of which the parishes in the city are not for the time being liable to be assessed equally with the rest of the county to county contributions."

The city still maintains and controls its own police force. The law respecting the police force of the metropolis, outside the city, remains unchanged.

Other Provisions.

The powers of the commissioners appointed to settle all financial questions between the councils of counties and of districts, that cannot be settled by agreement, are extensive.

Their award or order has the same force as if made by a judge of the high court of justice, and is not liable to be interfered with or questioned by, or in any court or elsewhere. The commission will cease to exist on December 31st, 1890, and after that disputes will be settled by arbitrators appointed by the local government board. The special provisions which modify the existing election laws in their application to the election of county councillors, are few, and comparatively unimportant. Concerning the proceedings of councils and committees it is provided that excepting in county boroughs all payments to the county fund shall be made to the county treasurer, and all payments out of that fund "shall, unless made in pursuance of the specific requirement of an act of parliament, or of an order of a competent court be made in pursuance of an order of the council signed by three members of the finance committee, present at the meeting of the council, and countersigned by the clerk of the council; and the same order may include several payments. Moreover all cheques for payment of moneys, issued in pursuance of such order, shall be countersigned by the clerk of the council or by a deputy approved by the council. Any such order may be removed into the high court of justice by writ of *certiorari*, and may be wholly or partly disallowed or confirmed on motion and hearing, with or without costs." It is further provided that every county council shall appoint a finance committee, and that no "order for the payment of a sum out of the county fund, whether on account of capital or income, shall be made by a county council, except in pursuance of a resolution of the council, passed on the recommendation of the finance committee, and subject to the provisions of this act respecting the standing joint committee. Any costs, debt, or liability exceeding fifty pounds, shall not be incurred except upon a resolution of the council, passed on an estimate submitted by the finance committee. The notice of any meeting at which any resolution for the payment of a sum out of the county fund (otherwise than for ordinary periodical payments), or any resolution for incurring any costs, debt, or liability exceeding fifty pounds is to be proposed, shall state the amount of the said sum, costs, debt, or liability, and the purpose for which they are to be paid or incurred.

Any council or councils, and court or courts of quarter sessions may appoint joint committees and delegate to them any powers which such council or court might exercise for the purpose for which the committee is appointed, except the power of making a rate or borrowing money. The members of any such committee, appointed by a county council, cannot be members of it for more than three months after any triennial election of councilors of such county council. A county council may make, vary, and revoke regulations respecting the quorum and proceedings of any of its committees.

The clerk of the peace of the county is appointed by the joint committee of the council and the quarter sessions, is clerk of the county council and, subject to the directions of the *custos rotulorum*, or of the quarter sessions, or of the council, as the case may require, and has charge of and is responsible for the records of the county. The office of clerk of the peace for the county of London and that of clerk of the county council are distinct. Special provisions are made respecting the appointment and duties of clerk of the peace in other counties. The county councils pay the salaries of the clerks of petty sessional divisions.

Bicycles, velocipedes and similar machines are declared to be carriages within the meaning of the highway Acts, and additional regulations for their use are made.

The Acts relating to lunatic asylums are modified as the changes in the local government system require. It is provided that where any matter is authorized or required by this Act to be prescribed, and no other provision is made declaring how the same is to be prescribed, the same shall be prescribed from time by the local government board. Provision is made respecting the application of the Central Criminal Courts Act to the county of London and to Middlesex, of the County Juries Act to the county of London, and as to the mode of making out and revising the list of parliamentary electors, in a district which belongs to one county for administrative purposes, and to another for the purpose of parliamentary elections.

It was found necessary to make provisions for the management of affairs during the transition period. These occupy nineteen pages of the "Reports." The first elections of county councillors were held in January. The councils do not assume control of county

affairs until April, but they are authorized to meet meantime using the proper public buildings for the purpose, and to make such preparations as may be necessary to prevent confusion and loss of time when they enter upon the discharge of their duties.

The transfer of such large administrative powers from such irresponsible bodies as the quarter sessions to an elective responsible county council is a change quite in accord with the spirit of representative government; but as effected by this Act it does not seem to simplify in any degree the system of local government in any part of England, except the county of London, and, to a smaller extent, the county boroughs. In most cases it adds another to the many boards, councils and authorities exercising powers of local government, and authorized to expend the proceeds of local taxation.

District Councils.

For the purposes of this Act certain existing councils are described as district councils. The Bill as introduced provided for the establishment throughout the country of district councils subordinate, in some respects, to the county councils; in other respects, exercising important powers independently. It was found necessary, in order to get the Bill passed, to strike out all the sections that related to the establishment of such councils. A Bill to establish district councils was then promised. Such a measure has been introduced this session. There does not seem to be much reason to expect that this Bill, if it pass, will do much to simplify local government in England. Scotland is also promised a Local Government Act.

Toll Roads.

Tolls are still taken on roads in the Isle of Wight and in South Wales. The Local Government Act will abolish these remnants of the old turnpike system. The twelfth section says, after the appointed day, tolls shall cease to be taken on any road maintained and repaired by the Isle of Wight high commissioners under the Isle of Wight Highways Act 1813 and 1883, and after such day the Highways and Locomotives (Amendment) Act 1878, as amended by this Act, shall apply to the Isle of Wight, and to every such road above mentioned in like manner, as if it were ceasing, within the meaning of the said Act, to be a turnpike road . . . . Until provision is otherwise made by parliament the repair and maintenance of the said roads shall continue to be undertaken by the said commissioners, and the county council for the county of Southampton shall pay such commissioners in respect of the said repairs and maintenance, and of the expenses of the commissioners, such sums as may be agreed upon, or, in case of difference, be settled by arbitration under this Act; and the provisions of this Act, with respect to main roads shall apply as if the commissioners were a district council, who had undertaken the repairs and maintenance of such road.

The thirteenth section says, after the appointed day no county road rate shall be levied, and tolls shall cease to be taken on any road maintained and repaired by a county roads board in South Wales, in pursuance of the South Wales Turnpike Trusts Act 1844, and the Acts amending the same, and after such day the Highways and Locomotives (Amendment) Act 1878, as amended by this Act, shall apply to every county in South Wales, as if the highway districts in that county had been constituted under the Highways Act 1862 and the Highway Act 1864, or one of those Acts, and shall apply to every such road as above mentioned in like manner, as if it were ceasing within the meaning of the said Act, to be a turnpike road. On the appointed day the county roads board in every county in South Wales will cease to exist, and its property, debts and liabilities will be transferred to the county councils which become the successors of the county and district roads boards. The Act further provides that the county council of every county in South Wales shall have all the powers of a county roads board in a county under the South Wales Turnpike Trusts Act 1844, and the Acts amending the same, so, however, that nothing shall confer on the county council any power to levy any toll or county road rate.

This is, as nearly as circumstances would permit, the mode of abolishing the toll road system in Ontario, which we suggested in our first report, as the most prompt and satisfactory. In England and Wales the turnpike roads were not in any instance the property of private companies or individuals. They belonged to the public, and were managed in the public interest by trustees appointed under a special or general Act of parliament. They were also in most cases, if not in all, highways of such a character that there was no difficulty in dealing with them as main roads, to be placed under the charge of the county council, and making the cost of their repairs and maintenance a charge on the county funds. In Ontario it would be necessary to determine the amount of compensation to which private proprietors of such roads are entitled, and whether such compensation and the cost of maintaining and repairing such roads in each case should be borne by the county or by certain townships, or in part by the county, in part by certain townships, and in part by any cities and towns in the county.

County Systems.

The county system established by the English Local Government Act is in most respects inferior to the Ontario system, from which it differs so widely; much of the work to be done is still entrusted to bodies that are but partially responsible to the people. The powers of the county councils are limited, and in the exercise of those powers they are subject to many restrictions. The act empowered the local government board to determine how many councillors there shall be in each county, but there can be no doubt that in proportion to population and revenues and work to be done, the number is much smaller than in Ontario. The principle of making the accounts subject to a government audit, which was acted upon in respect of all the money-spending, rate-levying bodies previously existing, except the councils of bouroughs, is incorporated in this act. The councils must submit their accounts to the district auditors appointed by the local government board and absolutely under its control. It is admitted by all the writers we have been able to consult, that this system of audit is thorough and satisfactory. The county systems of the United States, which we have described in outline, deserve consideration. In the New England States nearly all the municipal powers and duties are vested in the towns, and exercised by the people in town meeting assembled. The work left for county authorities is of comparatively little importance. In Massachusetts it has been found desirable to entrust that work to three commissioners, elected by the voters of the whole county for three years, one being elected every year, and to give to these commissioners some control over the affairs formerly managed by the towns exclusively. These commissioners are paid. In Pennsylvania and other states, in several of which the powers of the towns are not so great, county affairs are mannaged by commissioners. In several of the Southern States, the whole municipal work of the county is entrusted to what is really a county council, each of whose members represents a district of the county, although these representatives are called justices, and in criminal and other matters act as justices in the districts for which they are elected. In some of the Southern States the municipal work is done by county commissioners, and in one at least, Florida, those commissioners are appointed by the governor of the state. In the state of New York the towns have comparatively limited powers, and the county boards composed of the heads of the township municipalities, not only possess themselves large powers, but also control to some extent the action of the minor municipalities. In the states of the North-West generally the towns have powers larger than are given to the towns of New York, and the county councils are composed of the heads of the township municipalities and of representatives of the cities. In Ontario public opinion seems to favour an increase of the powers of the township councils, wherever that is possible, and a corresponding diminution of the powers and duties of the county councils. A reduction in the number of the members of the county councils and in the expenses, which are large as compared to the expenditure controlled by those councils, is generally desired.

British Cities.

It may be profitable as well as interesting to learn what opinions an American student of municipal government formed of the present municipal system of Great Britain and of the manner in which it works in the great cities. The municipal reform Act of 1835, and the Act of 1882 made no great change in either the form or the powers of the city governments. They did little more indeed than make the council really representative and extend the franchise, except in the city of London, to all resident occupants of houses assessed above a small amount on rental. The governing body consists, as before, of a mayor and board of councillors and aldermen. A certain number of councillors are elected as representatives of the wards, These elect a number of others who are called aldermen and become members of the board. The board thus constituted elect the mayor, who presides at the meetings of the council. The mayor has no veto power, and in most respects his position is merely honorary. The councils manage the affairs of the city in the old fashioned way, through committees of their own body, assisted by officers appointed by the council, and dependent upon it. Recent legislation, such as "the artizans' and labourers' dwellings act," have placed within their reach means of making important improvements, of which several councils have taken advantage. The subjects of water supply, of sewerage, and of sanitation generally, have occupied much more attention during the last twenty or thirty years than was previously given to them, and the improvement in several cities of Great Britain in these respects has been very great. Mr. Albert Shaw, a gentleman who is described as having made various contributions to historical and economic literature, went to England "to study English institutions upon English ground." The *Pall Mall Gazette* in its numbers of November 24th and 27th, 1888, published a report of an interview with Dr. Shaw. The editor of the Johns Hopkins' university studies in historical and political science, thought this so important that it has been published in pamphlet form in connection with the studies. Mr. Shaw is reported to have said, "One thing which impressed me immensely is that civilization in the English towns may be said to be no more than twenty years old. Nearly everything that has been done in the shape of civilizing and improving your towns has been begun and carried through in the last twenty years. The result, however, is most gratifying. I confess that I was utterly unprepared from my American experience to find anything approaching to the perfect and elaborate system of local government which prevails in your cities."

The system has undergone little change since 1835, and the improvements which have been made within twenty years therefore cannot well be attributed to the system. Mr. Shaw, asked in what the British is better than the American system replied :—

"In three things ; it is simpler ; it is more efficient ; and there is much more trust shown in the people." The manner in which the council and mayor are elected, he regarded as very simple. The election of one-fourth of the members of the council called aldermen, by the three-fourths called councillors, who are elected by the people, does not seem either simple or rational. He described the mayor as the creature of the council, and simply the ornamental head of the governing body, and this also he approved of. The custom which prevails in many parts of the United States of placing the police under the control of special commissions and of appointing special commissions 'whenever any important subject comes up,' he spoke of as peculiarly American. He did not seem to know or to remember that the system which he so much admired in England, is essentially the same as that which existed in many cities of the United States not many years ago, and which in those cities failed so utterly, because it was not suited to the genius or the circumstances of the people. The mayor was in these, as in the British cities, merely the chairman of the council and ornamental head of the governing body ; in the council the legislative and executive functions were combined, and the executive functions were exercised through committees of the council. Mr. Shaw further said :—"In America the local authority not having the same large range of power which belongs to your municipalities, does not attract to itself the best kind of men ; second and third rate men, many of whom are not free from suspicion of corruption, are elected, the more influential citizens feeling that it pays them better to submit to a little cheating and slovenliness in local administration rather than

waste valuable time in looking after the small share of local business which falls to a municipal body." It is quite true that in the American cities business men of good standing do not often obtain or seek seats in the city councils, and that to this fact is due much of the misgovernment of which so many cities complain; but it seems absurd to say that this is because the municipalities have not as much power as in Great Britain.

Dr. Shaw did not state in what the powers of British municipalities are greater, and it is notorious that American city councils were most corrupt when they possessed and exercised all the powers legislative and administrative of the city government. The statement that the people are more trusted where they are not allowed to elect their mayor directly, or even all the members of the city council, than they are where they elect all the members of the council, the mayor, and several of the chief civic officials is almost incomprehensible. Legislative meddling in municipal matters is carried farther in some American States than in England, and the raising of such issues as prohibition and high or low license has perhaps had some such effect as Mr. Shaw stated.

Although he had visited Birmingham, Manchester and Edinburgh, Dr. Shaw admired the civic government of Glasgow most. He was immensely impressed with it. He had no expectation of finding in an English-speaking country so perfect an example of civic administration. He would not say that it is an ideal city. There are too many people still crowded in the slums, and a walk along the quays is a very disagreeable experience, because the sewers still run straight from the houses and streets to the Clyde. Dredges are constantly employed in removing the sludge to keep the harbour clear. The banks are foul and the odor is offensive. If timely precautions had been taken the overcrowding might have been prevented. Now earnest efforts are made to remedy it.

He admired the pulling down of unhealthy tenement houses and the scattering of their inhabitants, the placing of public lamps in the passages and corridors of the large tenement houses, the establishment of municipal lodging houses in which thousands are comfortably accommodated, of public wash-rooms and of a model free hospital outside the city, which all who become ill of an infectious disease, whether they are rich or poor, are, as he said, packed off at once. Extraordinary care, he said, is taken by the authorities to look after the interest of the poorer classes. It is quite wonderful and without precedent in his American experience. Then a grand system of main sewers, which will intercept the sewerage of the city and carry it far down the river to be discharged, is projected. The city owns its own gas and waterworks, and derives a large revenue from its street railways, while securing an exceedingly cheap and good public service. The streets, as in other large British cities, are much cleaner than the streets of American cities. Now, the system under which all that filled Dr. Shaw with admiration has been done, is essentially the same as that of other cities of Great Britain, essentially the same that has existed in all the cities of Great Britain since 1835, essentially the same that broke down years ago in many cities of the United States. Perhaps Mr. Shaw accounted for what he admires in Glasgow, when he said "the whole people through their elected representatives look after the affairs of the whole of the community, with an activity and a vigilance and a public spirit that are simply admirable." How to secure activity, vigilance and public spirit in the government of our cities is the problem we have yet to solve on this continent. We might better have been helped to a solution if Dr. Shaw had told us why those high qualities were not in active operation in Glasgow ever twenty or thirty years ago.

The sewage, farm and filtration works at Birmingham seemed to Mr. Shaw the most perfect of the kind that he had seen, and Manchester "takes the palm" for the rapidity and efficiency with which refuse and garbage are cleaned from the streets.

The lessons he learned from all he saw are: first, simplify your administration; secondly, trust the people; thirdly, give the municipality plenty to do so as to bring the best men to the work; fourthly, keep all monopolies of service in the hands of the municipality, regarding the supply of gas and water and the letting of the use of the streets to tramway companies as very promising sources of revenue; and lastly, use the authority and influence of the municipality in order to secure for the poorest advantages in the shape of cheap trams, healthy and clean lodging, baths, wash-houses, hospitals, readin

rooms, etc., to such an extent at least as when, in a given case, private enterprise shows itself inadequate to do what the welfare of the community requires should be done.

Dr. Shaw evidently does not make sufficient allowance for the great difference in the circumstances and conditions of British and American cities. He spoke of the independence and freedom of action of British municipalities and their freedom from legislative intermeddling, as if he did not know that every by-law must be submitted to the Queen in council for approval and may be disallowed, that every city and town council must account for its receipts and expenditures to the local government board, and that no council can purchase, alienate or sell lands or borrow money, or carry out any important financial arrangement without permission of the Treasury.

In other Countries.

Paris was for many years considered the model city. The streets were the best and cleanest, its system of sewers the greatest and finest, its public grounds the most beautiful, its police the most efficient, and Louis Napoleon, for strategic reasons, swept away all the slums. Now Mr. Ely, an American publicist who has written much on taxation in American cities and kindred subjects, asserts that Berlin is the best governed city in Europe. By this he must only mean that the results of the city's government, as manifested in its streets, sewers and the general condition of the city, are best.

It can scarcely be true that he regards the system which produces such results as better than all others. The streets, sidewalks, and bridges are in magnificent condition, and are swept clean every night; the system of sewers is splendid; the tramways are in fine order, and are admirably managed. Every public service works faultlessly. The school system is excellent beyond all others. The police, indeed, are organized and controlled by the Prussian government, but then the city pays the cost. This high degree of excellence has been attained, it it said, since the royal government, some fourteen years ago, surrendered to the government of the city the complete control of its own affairs. We described briefly in our first report the system of government existing in Berlin. What there is in that system which a free country should adopt or imitate, it would be difficult to tell. The government of Prussia is a military despotism which wears the robe of representative institutions merely as a disguise and very loosely. The government of Berlin is the fitting offspring of such a system. The mayor, virtually appointed by the government, has great and almost arbitrary power, receives a salary such as in Germany is considered very large, and holds office for twelve years. A deputy mayor relieves him of the more disagreeable work; 126 citizens are elected to form the council, the franchise being about as liberal as in Canadian cities. These elect thirty-two persons, who form what is called the magistracy. Fifteen of the thirty-two hold office for twelve years, are paid high salaries, and under supervision and control of the mayor, are the acting executive. The others hold their seats for six years. A portion go out each year. The German military system has not yet become corrupt, as all autocratic military systems do sooner or later, and the strict economy, the rigid discipline, and the compulsory fidelity to duty, which distinguish the army and the general government, tend, no doubt, to secure in civic affairs results adequate to expenditure. Indeed Berlin is little else than a great permanent military encampment, in which strict discipline is rigidly enforced. Then it should be remembered that labour is much cheaper or money much more valuable in Berlin than in England, the United States or Canada, and in a comparison of expenditures or taxation this should always be taken into account. It should be remembered also that because the population are crowded into houses of great height, closely-set, Berlin has fewer miles of streets, pavements, gutters, sidewalks, and sewers to construct and keep in order than any city of a half or a third of its population on this continent. It may be that we could learn from Berlin how streets and sewers and other works can best be constructed, how waste of money can be prevented, how officials can be made to do their whole duty. But for aught else the cities of this continent will not look to Berlin.

In an article published in the February (1889) number of *The Contemporary Review*, Mr. F. S. Stevenson, M.P., describes what the municipal government of the French

commune has been at various times, what it now is, "the capacity exhibited by the commune for a certain degree of self government and the persistency of its existence," and states that, of all the institutions which exist in France, the commune is that which rests on the deepest and most solid foundation, possesses the most enduring character, and is most intimately connected with the interests, feelings and occupations of the people at large. Changes, it is true, have been made in its constitution. Even before the French revolution, the system of open voting had been replaced by the establishment of elective councils; and since that day it has been its fate at one time to be endowed with powers inordinately large, and at another to be kept in dumb subservience to the central authorities, until successive reforms culminating in the organic law of April 5th, 1884, rendered its voice articulate and effective. Amid all these vicissitudes, however, it maintained its existence unimpaired; and although the revolution was able to substitute new-fangled departments for time-honoured provinces, all attempts to merge the communes in wider areas were of no avail in the face of the strenuous resistance offered by popular sentiment. Mr. Stevenson argues from all this that, in order to create sufficient interest in any scheme of local self-government that may be established in England, "the smallest areas should be permeated with local life and local energy, and that every man should have a direct and equal share in the management of the affairs of his own immediate neighbourhood in which he is most deeply interested and with which he is best acquainted." He thinks, however, that when district councils are established in England, as is now proposed, a system more worthy of imitation may be found in some of the cantons of Switzerland. In the Canton de Vaud, according to the law as amended and consolidated in 1885, there is a curious blending of what may be called the town meeting and the representative systems. "Every commune in the canton has a municipality composed of a syndic, or mayor, and a certain number of municipal councillors. It is responsible, in the case of communes of less than eight hundred inhabitants, to a general assembly consisting of every active citizen who has resided within the limits of the commune for more than three months; while, in the case of communes of more than eight hundred inhabitants, as well as in others below that figure for which the necessary authorization has been obtained from the cantonal Council of State, the municipality is responsible to a communal council having from forty-five to a hundred members which is elected every four years by the general assembly. Thus "in the larger communes the people delegate to a representative body the sovereignty which in the smaller communes they exercise in their own corporate person. . . In both cases the municipality fills the functions of an executive."

Progress in Municipal Government in New Brunswick.

Commissioners were appointed recently, under an Act of the Legislature of New Brunswick, to enquire and report with a view to the union of the cities of St. John and Portland. Their report was submitted to the councils of the two cities towards the end of January. In both these cities the construction, extension, and management of the water works and of the whole system of sewerage and drainage are under the control of a board of three commissioners, of whom the council of the city of St. John appoint two, including the chairman, and the council of Portland one. In both cities, the Provincial government appoint the police magistrate. In St. John, the Provincial government appoint the chief of police, by whom the policemen are appointed and dismissed. In Portland the appointment and control of the police are vested in three commissioners. In each of those cities by-laws passed by the council, of which the mayor is chairman, are subject to the approval or disapproval of the Lieutenant-Governor in Council. The council imposes taxes and makes appropriations, by resolution, within the limits prescribed by several Acts of the Legislature. They have no power to borrow, unless when such power is given by special legislation. The control of the harbour and the ownership of all land below low water mark are vested in the corporation of the city of St. John. All acts of administration other than those relating to water supply and sewerage are performed by the council in each city, either directly or through committees. The city of St. John, besides its police court, has a city court for the trial of small civil suits, presided over by the

city clerk and one of the aldermen, and held once a week. Civil jurisdiction was conferred on the police magistrate of Portland some years ago. The commissioners recommend that the consolidated city be divided into thirteen wards, which shall each elect two aldermen, and that the council, so elected, be presided over by the mayor, elected by the city at large. So far the proposed system would be essentially the same as the present. But the evils which invariably arise in all the cities of this continent from the union of the legislative and executive functions in the council, and from the system of entrusting the management of city properties and revenues, and the immediate control of expenditures to committees of the council have long been complained of in those cities, and the commissioners now purpose a reconstruction which, whatever may be the objections to it, would certainly be a decided departure from the old system. They perceive the necessity of placing under control of one person street work of every kind, and of having at the head of each department a competent person bound to devote his whole time and attention to its duties and responsible for their proper discharge. The paid chief of a department could scarcely be held responsible, however, for the decision and acts of a board composed of a number of those who appoint him, and who could any day remove him. The commissioners recommend that:—

"The administration of the fiscal, prudential, and municipal affairs, and the whole government of the city be vested in the council, which shall be composed of one principal officer, who shall be called the mayor, and of two aldermen elected for each ward. The mayor and aldermen to be elected annually. The qualification for mayor and aldermen and the civic franchise shall be the same as now existing in the city of St. John. There shall be a treasury department, a department of public works, a department of public safety, and a harbour department; each of which departments shall consist of a board of not less than five or more than thirteen members, to be presided over by a salaried officer appointed by the council (such officer or chairman shall devote his whole time exclusively to the business of the city), the other members of the board to be chosen annually from the council. The treasury department shall be presided over by the chamberlain of the city. All taxes and other rates, and all moneys from whatever source on account of the revenues of the city, shall be paid into the department and disbursed by order of council. The department of public works shall have control over streets, sewerage, water, and light, and such other services as may be determined by the council. The department of public safety shall have control over the police, fire department (including salvage corps), the market and health. The harbour department shall have control over the harbour, wharves, slips, fences, and all other matters appertaining thereto or connected therewith. The council shall appoint such standing committees as may be necessary for the management of other civic matters. There shall be a board of assessors of taxes, consisting of not less than three persons, not being members of the council, one of whom shall be chairman, and shall, as well as the chief clerk of the board, hold office during the will and pleasure of the council, the other members of the board shall be appointed annually. The board of assessors of taxes shall levy and assess all city rates and taxes, and such other assessments as the law directs. The salaries and wages of all civic officers and employés shall be fixed from time to time by the council."

"There shall be one police magistrate to preside over the police court of the city, who in addition to his duties as such magistrate shall preside over the civil court of the city of St. John. There shall also be one chief of police. There shall be one common clerk, one recorder and one chamberlain, and such other officers as the council shall find necessary to carry on the business and affairs of the city. The police magistrate and chief of police shall be appointed by the lieutenant-governor in council. All other officers and employes shall be appointed by the council. There shall be a police court and a civil court. The civil court shall have the same jurisdiction as is now given to the city court of St. John by chapter 53 of the consolidated statutes. It shall be presided over by the police magistrate, as herein before mentioned, instead of an alderman and common clerk, as now provided by law."*

*At an election held some weeks ago, the two cities approved of the proposed scheme by large majorities. An Act of the Legislature has since been passed to give effect to the decision of the ratepayers; in this the scheme proposed by the Commissioners was somewhat modified.

A COMPARISON OF THE POWERS UNDER OUR MUNICIPAL ACT AND THOSE GRANTED UNDER CHARTERS OR STATUTES ELSEWHERE.

A strict comparison of the powers given to the municipal governments of cities in the United States by general laws or special charters with the powers given to the municipal governments of the cities of Ontario by our municipal laws is difficult, so great is the variety of legislation on this subject in the several states of the Union, and so essentially different are the municipal systems in many of the states. In the New England states great importance is still given to the township municipality. Many of the cities still exercise a great part of their municipal powers as towns, and where special charters exist, they in many cases do little more than create boards of aldermen or councillors empowered to do, as representatives of the people, what, in the towns, the people themselves in town-meeting assembled do directly. In some states, much of the more important work, such as the assessment and collection of taxes, is done through the county authorities. In others, as for instance Vermont, the powers of the county government are limited to the erection, care, and maintenance of the court house, gaol, and other county buildings, and to providing what may be necessary to enable the county courts to do their work. Some states, as Massachussets for example, make general provisions for the municipal government of cities in many acts of the legislature, and also grant special charters. In Illinois, Wisconsin, and other states, the tendency is to substitute general for special municipal legislation, and facilities are afforded to cities having special charters to adopt the general system, which the legislatures manifestly prefer. In others, as in Connecticut, a few years ago, special charters seem to be preferred, and but scant allusion is made to the municipal government of cities in any of the general laws. The powers conferred and the duties imposed upon one set of municipal officers in one state are sometimes conferred and imposed upon a different set of officers in another. Even the title of the officer or the person acting in a representative capacity is not always the same in every state.

Careful enquiry, however, shows that in all that relates to the acquiring and holding of property for public purposes ; to the construction and maintenance of public buildings ; to the assessing, levying, and imposing of taxes for city purposes ; to the establishing, opening, making, extending, paving. lighting cleaning, and repairing of streets, as works to be paid for by general or special assessment ; to the making. extending, repairing, and cleaning of sewers ; the establishment and control of public markets, and the erection of market buildings ; to the construction and management of public docks and wharves, and the levying of wharfage ; to the establishment and control of ferries ; to the regulation and control of harbours, the construction and management of waterworks, or gas works, and street railways ; to the licensing and control of theatres, shows, billiard rooms, and other places of amusement ; to the licensing and control of livery stables, hackmen, carters, and draymen, and to regulating the rates at which they may claim remuneration for their services ; to the licensing of hawkers, pedlars, and others ; to the licensing and control of places in which meat, provisions, and poultry may be sold ; the inspection of provisions, the regulation of the weighing and measuring of coal, wood, and other articles of merchandise, the control of the location and management of factories in which business dangerous or offensive is carried on ; the control of the use of the streets ; the making of provision for the protection of property from fire, and for the preservation of the public health, and in all that relates to the prevention and suppression of immorality, drunkenness, and disorder, and the repression of riots, the municipal authorities of the cities of Ontario have as much power as is given to the municipal government of any of the cities of the United States.

Take for example the great city of New York. The powers of the city council to make by-laws, as stated in the charter of that city, are, with the exceptions which we shall hereafter describe, no greater than those given to the councils of Canadian cities. The general powers of the New York Council are "to make, continue, and modify and repeal such ordinances, regulations, and resolutions as may be necessary to carry into effect any and all of the powers now vested in and by this act conferred upon the corporation, and to enforce obedience to such ordinances and the observance thereof by ordaining

penalties for each and every violation thereof." The powers which are thus to be carried into effect are almost precisely such as are given to our municipalities. In some respects the powers of the New York city council are extremely limited.

The municipal government of Philadelphia is organized under a general act, several of the provisions of which, however, apply to that city alone, as a city of the first class. The powers of city councils, as stated in detail, do not differ materially from those given to the governments of cities in Ontario.

This may be said also of the powers given by special charters to the city governments of New Haven, Boston, Savannah, St. Louis, Louisville, and other cities.

In the general acts of Illinois and Michigan, the powers of city councils are stated in minute detail, but with the exceptions already referred to, they do not exceed the powers given by our municipal laws to the municipal councils of the cities of Ontario.

The powers given to city councils, although essentially the same, differ in some matters of detail, and the mode of carrying them out varies considerably. In some cities, the council have not only the power, as in the cities of Ontario, to prescribe how chimney flues and party walls must be built, but also what the character of the buildings to be erected shall be, and what materials shall be used in their construction. In some cities the council may, by a two-thirds or three-fourths majority, decide, notwithstanding the objections of the property owners, that certain local improvements shall be made, and the costs assessed on the properties abutting or contiguous. They can also order that the cost of repaving or repairing streets, the making of sidewalks and other improvements in public thoroughfares, be charged to the owners of property abutting, or be paid for out of the general revenues, or be charged partly to one and partly to the other. The mode of determining the damage done to individual property owners in carrying out improvements, local or general, and of estimating the benefits, is different in different cities; but the principle in all is that they be determined or estimated by a competent, impartial tribunal after all the evidence which the parties interested choose to produce has been heard.

The power of city councils to legislate, although as extensive as is thought necessary for all municipal purposes, is in all cases strictly limited. The power of city and other councils to incur debt is also invariably limited. The constitution of the state in many cases sets the limit. The constitution of Michigan, for instance, enacts that "the legislature shall provide for the incorporation and organization of cities and villages, and shall restrict their powers of taxation, borrowing money, contracting debts, and loaning their credits." The general Act, relating to cities, states* the various purposes for which a city council may impose taxes, and provides that the aggregate amount which it may raise in any one year shall not exceed one and one-quarter per cent. in cities having a population not exceeding 6,000; one and one-half per cent. in cities whose population exceeds 6,000, but does not exceed 9,000; in cities exceeding 9,000, but not exceeding 14,000, one and three-fourths per cent., and in all other cities two per cent. on the assessed value of the real and personal property. The council may, besides, impose a tax of one-quarter per cent. for repairing and cleaning streets, and a further sum, not exceeding three mills on the dollar, to provide the interest and sinking fund of the funded debt of the city. Special assessments, not exceeding five per cent. of the assessed value of the property, may also be raised for local improvement in special assessment districts. In Massachusetts, an Act of the legislature provides that, except in certain cases stated, "no city or town shall become indebted in any amount which exceeds three per cent. of the last preceding valuation for the assessment of taxes of taxable properties therein." No debt can be incurred unless authorized by a two-third vote of all the members of both branches of the city council. Debts for water supply may be in excess of the limit prescribed, and may be payable in thirty years. Debts for the construction of sewers may be payable in twenty years. All other debts must be payable in ten years. In all cases a sinking fund must be provided, sufficient to pay off on maturity all debts not payable within ten years. The power to impose taxes, and the mode of assessing and collecting, are the same in cities as in towns, and the limits are similar. In Minnesota the

*Chap. 26.

general law relating to taxes fixes the maximum rate which counties, cities or towns may impose, and the constitution provides that they have power to collect only what the law authorizes. The power to incur debt is also limited. The constitution of Illinois provides that the general assembly may vest in the corporate bodies of cities, towns and villages authority to assess and collect taxes; but no city or other municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding five per cent. of the value of the taxable property, to be ascertained by the last assessment, for state and county purposes. The general Act, relating to the assessment of cities, villages and towns, provides that "the taxes levied for one year, exclusive of the amount levied for the payment of bonded indebtedness or the interest thereon, shall not exceed the rate of two per cent. upon the aggregate valuation of the property subject to taxation, as equalized for state and county taxes of the preceding year." In the State of Ohio, comparatively small part of the work in cities is paid for by a general tax, but limitations are set in all cases to the amount of taxation In Louisville, Kentucky, the maximum amount that may be levied for the purposes of each department of the city service is fixed by the charter. In Pennsylvania, the constitution provides that the debt of the county, city, borough, township or school district, shall never exceed seven per cent. on the assessed value of the taxable property therein. In some states, the electors may, at an election held for the purpose, authorize an increase of taxation or of debt, beyond the limit to which the municipal council is authorized to go, by its own authority; but there is a limit to the powers of the electors in such cases. The charter of the city of New York provides that the common council shall have no power to impose taxes or assessments, or borrow money, or contract debts, or loan the credit of the city, or take or make a lease of any real estate or franchise, save at a reasonable rent, and for a period not exceeding five years, unless specially authorized so to do by Act of the legislature. The latest amendment of the charter of the city of Boston limits the rate of taxation to $9 on every $1,000 each year, exclusive of the state tax and the sums to be raised on account of the city debt; and the amount of indebtedness that may be incurred, to two per cent. on the average valuation of the preceding five years. In Cincinnati, the board of public affairs, and other boards, prepare the estimates, and submit them to the city council, which approves, rejects or amends, as a majority of its members think proper. The estimates and rate of taxation, if approved of by the board of public affairs, are then submitted to the board of tax commissioners, who make such reductions from the rate of taxation to be levied as, in their opinion, circumstances demand or justify.

In Great Britain, the purposes for which municipal councils may levy and collect taxes are carefully defined. Limits are set to the borrowing powers, and restraints are imposed upon them. In the Local Government Act of 1888, the purposes for which a county council may borrow money are expressly stated. The consent of the local government board must be obtained before a loan can be effected, even for any of these purposes, and when the existing debt and that which is proposed together exceed ten per cent. of the assessed value of the real estate of the county, the local government board can only make a provisional order authorizing the loan, which must be approved of by parliament before it can have effect.

The matters in which the municipal councils of cities of the United States possess powers not given to the councils of the cities in Ontario may be briefly stated.

The cities of the United States are required by law to provide for the support, entire or partial, of all paupers, and are empowered to erect buildings in which paupers may be cared for. A law of settlement is the complement of this. In Ontario, the city governments are authorized to aid charitable institutions, but a poor law system of any kind appears to be held in general abhorrence.

In the cities of the United States generally, the licensing of taverns and saloons as well as the regulation of their number is given to the municipal councils or to municipal boards as in New York, and the revenue derived from the licenses goes to the city treasury. A different system of dealing with this difficult matter is preferred in

The manner of appointing, regulating, and controlling, the police and fire departments, is not the same in all the cities of the United States, but management by a board is generally preferred. The mode of appointing or electing such boards is scarcely the same in any two cities. In Cincinnati, the boards are appointed for a limited period by the governor of the state. A similar system was followed in New York for some years.

In the general Acts of Illinois, Michigan, Massachusetts, and other states, the councils of cities are authorized to provide for the inspection and sealing of weights and measures, and to enforce the keeping and proper use of weights and measures by vendors. In Canada, the Dominion Parliament has the exclusive power to make laws respecting weights and measures.

In the Illinois and in the Wisconsin general Acts, it is provided that the councils of cities, shall have power to provide for and change the location and grade of the street crossings of any railway track, and to compel any railway company to raise or lower their railroad track, so as to conform to the street grades which may be established by the city from time to time, to construct street crossings in such manner and with such protection to persons crossing thereat as the councils may require, and to keep them in repair. The councils may also require and compel railroad companies to keep flagmen and watchmen at all railroad crossings of streets, and to give warning of the approach or passage of trains thereat, and to light such crossings during the night; and may regulate and prescribe the speed of all locomotives and railroad trains within the city, such speed not to be required to be less than four miles an hour. The councils have authority to impose penalties for violations of their by-laws on these subjects. They have also power to compel any railroad company to make and keep open any drains, sewers or culverts, that may be necessary along their line. In other states, the consent of the county authorities must be obtained before a railroad can be finally located. In Pennsylvania, the councils of cities are only authorized to make arrangements with railroad corporations as to changes of location and of grades, the management of crossings and such other matters, probably because the railway laws are held to provide sufficiently for the public safety and convenience. In Louisville, and probably in other cities, railways passing through the city must obtain the right of way from the city council, and on such terms and conditions as the council sees fit to impose in the interest of the citizens. In some cities, the councils have ample power to regulate and control the construction of telegraph and telephone systems. In Massachusetts, any town (township), may construct lines of electric telegraph for its own use, and authorise private persons to construct telegraph lines for private use along the public ways, and may make reasonable regulations for the erection and maintenance of all telegraph and telephone lines within the town. In all the United States, the duty of establishing, maintaining, and regulating the public schools, rests chiefly upon the municipal authorities.

Special charters do not give greater powers than are given by general Acts, except in a few cases, and as to matters purely local and exceptional in their character.

Within a few years, several of the large cities of the United States have endeavored to effect the reformation of their municipal government, which had become absolutely necessary. In no case, however, was an increase of the legislative power of the city council regarded as the means of putting an end to the jobbing, corruption, waste, oppressive, taxation, and inefficient administration, of which the people of those cities complained. It was felt that although amendments of the charter or the general laws under which the councils acted may be found necessary from time to time, the powers of the municipal governments on the whole were ample, and the real cause of complaint was that those powers were not properly used. The councils in most cases determined what work should be done, what taxes should be levied, and what expenditures should be made, and then through their committees superintended the work and directed the expenditures. A member of the council as representative of a ward, strove by log-rolling and all the other usual means, to get some work necessary or unnecessary done in his ward, or to get a contract for some influential ward politician, and then, as a member of one of the committees took care that the work should be so done, and the money be so distributed as to gain support for himself at the ward elections. The systematic bribery of members of the council by contractors, and by parties seeking valuable franchises was often alleged.

Under such circumstances, respectable men shrank from taking part in the administration of civic affairs, or if they did seek to represent any of the wards in which jobbing was most prevalent, were defeated at the polls by those who were known to be willing to take part in the misappropriation of the city funds.

It has often been contended that if the ward system were abolished, and a small board of aldermen, or councillors, were elected by the city at large, or if the city were divided into a few districts, so large that the means by which ward elections are often carried would be ineffectual, an honest and intelligent administration of civic affairs would be ensured. The ward system, however, still exists in nearly all the cities of Great Britain and Ireland, of the United States and of Canada. Chicago, availing itself of the permissive clauses of the Illinois' general act*, has a council elected by districts, on the minority plan. In New York a board of twenty-two aldermen are elected—three by each senatorial district, one by an exceptional district, and six by the city at large. The charter provided that the members for the larger districts, and the city at large, should be elected on what is called the minority plan. This provision has been adjudged unconstitutional. In Savannah the twelve aldermen are elected by the city at large. In each of these cities there is but one council board. In Michigan, where according to the general law relating to cities, there is but one board of council, aldermen at large are elected, in some cases. In some cities, which under special charters, have two boards of council, the members of one are elected by the city at large, the members of the other by wards or districts. In very many cities in which there are two boards, the term of office of each is different.

Some contend that cities would be much better governed if the term of office of the mayor and the members of the council were longer. The practice, in this respect, differs much in the cities of the United States, but the term of office of the mayor may be said to be generally longest in those cities in which the mayor is, in reality, as well as in name, the chief executive officer, and largely, or wholly responsible for the administration of municipal affairs. In the greater number of cases, the members of the council hold office for more than one year, and one-third, or one-half, the whole number are elected each year.

In the cities of Illinois, according to the general municipal act, the mayor holds office for two years, and the members of the city council, which is a single board of aldermen, who according to population number from the minimum six to the maximum thirty-six, are elected for two years, one half every year. In cities having but three wards, one alderman at large to hold office for two years is elected every year by the whole city.

According to the general law of Michigan, the mayor is elected for one year. One alderman to hold office for two years is elected by each ward every year. There is no second board. In Detroit the council is composed of two bodies. The board of councilmen has twelve members, who are elected for four years, three being elected every year. The board of aldermen has twenty-six members, elected for two years, one half each year.

The Ohio municipal system is exceedingly complex. It divides the cities into two classes, and in each class there are four grades. In cities of the first and third grade of the first class, the mayor is elected for two years. A city of the first grade of the first class has a board of thirty aldermen, elected by five districts, to serve for four years,—each district being made up of five wards,—and a board of councilmen, consisting of two representatives from each ward, elected for two years. Each ward elects one councilman every year. In cities of the third grade of the first class, the board of aldermen consists of one alderman for each ward, elected for two years, one half going out every year, and the board of councilmen is composed as in cities of the first grade.

In Louisville, Ky., the mayor is elected for three years. The members of the council are elected for two years.

In Philadelphia the mayor is elected for four years. Each ward of the city elects one member of the select council, who serves for three years—one-third of the council being elected every year—and one member of the common council for each two thousand names on the completed canvassers' list of the year, who serves two years.

*Sec 53-4.

In the city of New York the mayor is elected for two years, and the aldermen are elected for one year.

In Connecticut, there is no general municipal law. The charter of New Haven, the principal city gives the mayor little power, and the executive authority is almost entirely vested in boards of commissioners.

In Boston, the mayor and members of both boards of the city council are elected annually. In Waltham, and probably in other cities of the state, there is but one board. In all, so far as we could ascertain, the mayor and members of council are elected annually.

In Baltimore the mayor is elected for two years. The city council has two branches. Each ward elects a member of one branch every year, and each district, made up of two contiguous wards, every year elects one member of the other branch for two years.

In St. Louis, Mo., the mayor is elected for four years. There are two boards of council. One consists of thirteen members, who are elected on a general ticket for four years. Each ward elects one member of the other branch—the house of delegates,—for two years. When the two bodies sit together, for special purposes, they constitute what is called the municipal assembly.

In Savannah, the mayor and aldermen are elected for one year.

The English local government Act of 1888 provides that the members of each county council shall all be elected at the same time, and that their term shall be three years. In nearly all previous municipal laws relating to elections the term of the members of municipal councils is made three years, but a third of the members of each council are elected annually.

The complete separation of the executive and legislative powers are the means chiefly relied upon by those who have sought to effect a thorough reformation of the municipal government of some American cities. In Philadelphia, St. Louis, Cincinnati, and other cities, the council, whether it consists of one or two boards, now possesses only legislative power, a veto on the appointment of certain officials, and, in some cases, the power to displace officials for misconduct or neglect of duty.

In New York the mayor, since 1884, appoints, without asking the consent or approval of the council, all heads of departments, and all commissioners, to whom is entrusted the care of public institutions. In Brooklyn, the comptroller and auditor are elected by the people, but all the other officials are appointed by the mayor on his own authority. In Cincinnati, the executive power is placed entirely in the hands of the board of public affairs, and other boards, whose members are appointed by the governor of the state. In Philadelphia. the comptroller, city treasurer, and receiver of taxes are elected. All the other heads of departments are appointed by the council, on the nomination of the mayor, who is held personally responsible for the manner in which they perform their duties. Even conservative Boston, notwithstanding its attachment to the method of doing all municipal work through town meetings, has been forced to seek for a complete change in its system. A few years ago, the mayor had but a limited veto power, and of the public officials, some were elected by the city at large, some were appointed by both boards of the council in convention, some by the board of aldermen, and some by the board of councilmen. Now the mayor has the full veto power, and all officials, except the few who are still elected by the city at large, are appointed by him, with the approval of the board of aldermen. In Waltham, Mass., the executive authority is vested in boards whose members are appointed by the council, on nomination of the mayor, The mayor and aldermen. who constitute the council, are elected but for one year. The members of the executive boards are appointed for three years, one third going out each year. The council determine what work shall be done, and what rates levied, but it is expressly forbidden to interfere with the action of the executive through its committees, or in any other way than by action of the council.

As the mayor or the executive boards may abuse their powers, some means of preventing the continuance of such abuse seems necessary. In new York the mayor may be removed from office by the governor of the state for cause; and although the mayor can appoint, he cannot remove any of the higher officials from office without the consent of the governor. In Philadelphia and other cities, the mayor, if guilty of malfeasance,

may be impeached, on application of a small number of citizens, and the higher officers cannot be removed without the consent of two-thirds, or in some cases three-fourths, of all the members of the council. In Philadelphia, the mayor is required to call the heads of departments together at least once a month, consult them respecting the workings of the departments, and, with their advice and consent, make such rules and regulations respecting the work of the departments as may seem fit. In other cities, the mayor and heads of departments constitute a board, whose duty it is to point out to the council whatever is defective in the civic administration, and to suggest such amendments as may seem desirable.

The custom of electing some of the chief officials is still adhered to in many cities of the United States; but this can hardly be meant as a counterpoise of the great power given to the mayor, as, if it were, a clashing of authority, and injury to the public service, must be the inevitable result. In Philadelphia, two officials, besides the comptroller, are still elected, because the constitution so requires. But it would be difficult to find any better reason than an attachment to old customs for the election of a number of minor officials in cities, in which, as in Chicago, Cincinnati and St. Louis, the appointment of those whose duties are most important is vested in the mayor, acting with the consent of the council or in an executive board.

Where the council have such control of the public money that no expenditure can be made or liability incurred without their express consent, a mayor cannot abuse his power to any great extent. In most cases, the councils have at least the power to keep down all or most of the expenditures, whether the estimates are prepared by the heads of departments or executive boards, and submitted through the mayor, or are prepared by the finance committee of the council, acting within their own discretion, or restricted by the reports sent from departments. In some cases, the council is required to assess and levy sums demanded by independent boards controlling schools, police, fire department, and other branches of the civic service, while free to exercise their discretion as to all other expenditures. In Cincinnati, nearly all the estimates are prepared by the board of public affairs, on reports from heads of departments. The estimates, so prepared and submitted to the council, may be amended by that body. If amended, the amendments go to the board of public affairs for approval. When the estimates have passed both these bodies, they are submitted to the board of tax commissioners, of which the mayor is chairman, and by that body the estimates for the expenditures on any branch of the ordinary service, and the rate of taxation may be reduced. In New York, the estimates are prepared by the board of estimates and apportionment, composed of the mayor, comptroller, president of the board of aldermen, and the president of the department of taxes and assessment. The affirmative vote of all the members of this board is required on each item. The estimates, when prepared, are submitted in detail to the council, which may recommend any changes. After consideration of the recommendation of the council, the board make the final estimates. If they override what the charter calls "the objections or suggestions made by the board of aldermen," the reasons for such action are published in the city Record. Brooklyn has also a board of estimates and apportionment, but in that city the council may, by its own action, reduce, although it cannot increase, any item in the estimates.

It has been proposed that, in Toronto, members of the council, nominated for the purpose, should be elected by the people, chairmen of committees and heads of the departments, over which such committees are now supposed to have control; that these chairmen, so elected, should give all their time to the public service, should receive salaries, and, with the mayor, be the city executive. No such mode of reformation appears to have been thought of elsewhere, and it is opposed to the principle of dividing the executive from the legislative functions, which, in many cities of the United States, is regarded as the only effectual means of securing honesty, economy, and efficiency. In New York, and in some other cities, the heads of the departments sit at the council table, and take part in the discussion of such matters as relate to their several departments, but they are not allowed to vote.

MUNICIPAL ASSESSMENT AND EXEMPTIONS.

In 1878 the Ontario Legislature appointed a committee "to consider and take evidence on the subject of municipal taxation and exemptions." That committee held several sessions and decided to submit a number of questions to "municipal corporations, banks, railway, loan, and insurance companies, commercial agencies, boards of trade, agricultural societies, and to any merchants, manufacturers, and other business, professional and working men, whose names may be suggested to and accepted by the committee." With regard to exemptions the committee after a prolonged discussion resolved that government property, schools, town or city or township halls, court houses, gaols, pensions of $200 from Her Majesty, the income of the Governor-General and Lieutenant-Governor, the income of a farmer derived from his farm, grains and cereals in transit and some other things are properly exempted, and on a division of seven to four a resolution was passed directing that those should not be placed on the list of exemptions as to which an expression of opinion was to be invited.

Taxation of Incorporated Companies—Banks.

Evidence was taken as to the taxation of banks, insurance companies and other corporations, and as to the operation of the tax upon personal property and income. Mr. Harman, the Toronto city treasurer, complained that although authority was given to tax bank dividends and the dividends of other corporations, no machinery for the collection of that tax was provided. The banks and corporations were not required to furnish lists of their stockholders. It was possible to ascertain the names of the stockholders residing in Toronto and the amount of stock they held at a particular time from the returns made to the Dominion Parliament, but as bank stock changes hands from day to day it was found impossible to reach it all for the purpose of taxation, and in Mr. Harman's opinion Toronto did not get the taxes on more than about one third of the stock held in that city. The present assessment law* provides that every corporation whose dividends are liable to taxation as against the shareholders, shall, at the written request of the asessor of any municipality in which there is or are any person or persons liable to be assessed for income derived from stock in such corporation, deliver or send to such assessor a statement setting forth the names of the shareholders who are resident in such municipality or who ought to be assessed by such municipality for their income, the amount of stock held by every such person on the day named for that purpose by the assessor in his written request, and the amount of dividends and bonuses declared during the twelve months next preceding. The principal officer of the corporation in the province is required to certify on such statement, that to the best of his knowledge and belief it is correct. Sec. 34 provides that the personal property of an incorporated company shall be assessed against the company as if it were an unincorporated company or partnership. But the personal property of a bank, or of a company which invests the whole or the principal part of its means in gasworks, waterworks, plank or gravel roads, railway or tram-roads, harbours or other works, requiring the investment of the whole or principal part of its means in real estate, "shall as hitherto be exempt from assessment, but the shareholders shall be assessed on the income derived from such companies." The difficulties complained of by Mr. Harman have not been wholly removed.

The law of Massachusetts on the taxation of corporations† provides that all the shares of stock in banks, whether of issue or not, existing by the authority of the United States or of the commonwealth, shall be assessed to the owners thereof in the cities or towns in which such banks are located, and not elsewhere in the assessment of all state, county and town taxes imposed and levied in such place, whether such owner is a resident of such city or town or not. All such shares shall be assessed at their fair cash value on the first day of May, first deducting therefrom the

* Sec. 43. † Public Statutes 1882, chap. 13.

proportionate part of the value of the real estate belonging to the bank, at the same rate and no greater than that at which other moneyed capital in the hands of citizens and subject to taxation is by law assessed. And the persons or corporations who appear from the records of the banks to be owners of shares at the close of the business day next preceding the first day of May in each year, shall be taken and deemed to be the owners thereof for the purposes of this section." The 9th section provides that "every bank or other corporation, shall pay to the collector or other person authorized to collect the taxes of the city or town in which the same is located . . . . the amount of the tax so assessed upon the shares in such bank or other corporation." The amount so paid is a lien on the shares and dividends. The tax commissioner who is a state officer, on receiving a statement of the names of the shareholders, the amount of stock held by each, and his place of residence, which the cashier is bound to furnish, decides how much of the amount paid by the bank should go to the other cities and towns in which any of the stockholders reside.

Savings banks pay to the treasurer of the commonwealth one-half of one per cent. per annum on their average deposits calculated twice a year, and co-operative saving fund and loan associations pay one-quarter of one per cent. per annum on the amount of dues paid in by the shareholders, exclusive of fines, interest and premiums.

The revised statutes of Illinois for 1880, chap. 120, sec. 13, provide that the personal property of banks, insurance companies and other companies not specially provided for in the Act, shall be "listed" and assessed in the county, town, city, village or district where their business is carried on, except such property as is liable to assessment elsewhere. Sec. 35 of the same chapter says, "the stockholders in every bank located within this state, whether such bank has been organised under the banking laws of this state or of the United States, shall be assessed and taxed upon the value of their shares of stock therein, in the county, town, district, village or city, where such bank or banking association is located and not elsewhere, whether such stockholders reside in such place or not. Such shares shall be listed and assessed with regard to the ownership and value thereof as they existed on the first day of May annually, subject, however, to the restriction that taxation of such shares shall not be at a greater rate than is assessed upon any other moneyed capital in the hands of individual citizens of this state, in the county, town, district, village or city where such bank is located. The shares of capital stock of national banks not located in this state, held in this state, shall not be required to be listed under the provisions of this Act." Sec. 39 provides that, "for the purpose of collecting such taxes, it shall be the duty of every such bank or the managing officer or officers thereof, to retain so much of any dividend or dividends belonging to such stockholders as shall be necessary to pay any taxes levied upon their shares of stock respectively, until it shall be made to appear to such bank or its officers that such taxes have been paid; and any officer of any such bank who shall pay over or authorise the paying over of any such dividend contrary to the provisions of this section, shall thereby become liable for such tax."

Professor Ely says,* "The Maryland system of taxing incorporated banks works well. They are taxed by the state authority, namely the state tax commissioner. The actual value of all shares is computed and from this the assessed value of all real estate is deducted, the remainder is divided by the number of shares, and this gives the value of each share for purposes of taxation. The bank pays the tax to the state commissioner for the shareholders and charges it to them. Banks often pay local authorities also and deduct the same from the dividends."

Insurance Companies.

The committee heard evidence as to the taxation of insurance companies for municipal purposes. The law it was said authorised the imposition of a tax on the capital stock of insurance companies whose head offices are in this province. It had been the

* p. 331.

general practice to tax only the dividends of these as of other companies. In that year the city of Toronto "assessed the capital stock of a couple of companies. Under the law the municipalities had no right to tax the stock of any insurance company," whose head office was outside the province. Such companies Mr. Edgar argued were free from taxation in this province. This was a strong and almost fatal discrimination in favour of foreign companies as against home companies. He argued further, that insurance companies should be placed in the same position as banks, building societies and investment societies, because they invested largely in real estate and buildings, which were assessed to their full value and largely in mortgages on land and in municipal debentures. Both the money invested and the stock were in many cases taxed. Sir W. Howland stated that the capital of insurance companies is not used in their business, but is "carried as security to the public in case of the contingency of a loss which might arise beyond the ordinary income of a company, and is invested largely in mortgages and municipal debentures." He argued that only the net profits should be taxed.

The public statutes of Massachusetts of 1880, chap. 13, sec. 25, provide that every corporation and association engaged within the commonwealth by its officers or agents . . . . in the business of life insurance, whether incorporated by authority of this commonwealth or otherwise, shall annually pay an excise tax of an amount to be determined by assessment of the same at the rate of one-quarter of one per cent. per annum, upon a valuation equal to the aggregate net value of all policies in force on the 31st day of December then next preceding, issued or assumed by such corporation or association and held by residents of the commonwealth." Fire, marine and other insurance companies incorporated under the laws of the commonwealth, are required to pay an excise tax of one per cent. on all premiums received during the year. All such companies and associations incorporated or associated by authority of another state or of the United States, are required to pay two per cent. on all premiums charged or received on contracts made in the commonwealth for insurance of property or interests therein. If any other state impose a tax greater than two per cent. of the premiums on the business of a company incorporated in Massachusetts, a rate as high is imposed in Massachusetts on the business of any company incorporated in such state. A rate of four per cent. is imposed on the premiums received in Massachussetts by any fire, marine or other insurance company or association, incorporated or associated under the laws of any government or state other than one of the United States. But if any such foreign company has kept deposited with any department of any one of the United States, or in the hands of trustees residing in the United States, for the general benefit and security of all policy holders residing in the United States, securities approved by the insurance commissioner of the value of $200,000, which have at all times been available for the payment of losses in this commonwealth, the tax upon the premiums of such company is assessed at the rate of two per cent. The companies are required to make annual returns under oath to the tax commissioners. All unused balances of premium notes on open policies, all returned premiums, and all sums paid for insurance are deducted from the gross receipts.

Mutual fire insurance companies with a guaranty capital, and mutual marine insurance companies with a permanent fund, if organised under the general law are dealt with as companies having a capital stock divided into shares; every corporation chartered by the commonwealth, or organised under the general laws for purposes of business or profit having a capital stock divided into shares, is taxed upon the true market value of its shares ascertained as the statute directs, "at a rate determined by an apportionment of the whole amount of money to be raised by taxation upon property in the commonwealth" during the year.

The laws of Illinois provide that the stocks of all companies and associations incorporated under the laws of the state, shall be assessed on their true market value or their actual value. Insurance companies incorporated by the authority of any other state or government are required to obtain a license before they do business, and to make a return annually in the month of May to the proper officer of each county town or municipality in which it has an agency of the net receipts of such agency during the preceding year, and this is entered on the tax lists subject to the same rate of taxation for all purposes as other personal property.

Pennsylvania taxes joint stock companies, including insurance companies in the manner described as follows: "If the dividend or dividends made or declared by a corporation during any year amount to six or more than six per cent. upon the par value of its capital stock, then the rate would be half a mill upon the capital stock for each one per cent. of dividends so made or declared—that is, the corporation would pay a tax equal to one-twentieth part of the dividend, or equal to five per cent. upon the dividends; if no dividend has been made or declared, or if the dividend has not amounted to six per cent. upon the par value of the capital stock, then the tax is at the rate of three mills upon each dollar of a valuation of the capital stock made according to law." This system which might be much simplified, a majority of the Maryland tax commissioners recommended the adoption of, excepting, however, railroad and other companies on which they thought special taxes should be imposed, because of the character of their franchises. Telegraph, express, palace and sleeping car companies, in addition to the tax on capital stock or dividends pay an annual tax of eight-tenths of one per cent. upon their gross receipts. The Maryland commission recommended that "a gross receipt tax be imposed upon telegraph companies at the rate of two per cent; and three per cent. upon telephone, express, title insurance, safety deposit and trust companies, parlor car and sleeping car companies; and one per cent. on domestic insurance companies, leaving the tax as at present one and one-half per cent. on the gross receipts of foreign insurance companies." And they add, "these taxes will of course be in addition to the tax measured by the companies' dividends." In support of their proposition they say, that with the exception of the insurance companies, all those companies are absolute monopolies, which are enabled by the grant of corporate franchises from the state to make such charges as they please, collect large sums of money from the people, and enrich themselves at their own pleasure. Professor Ely who differed from his associates says,* that he would prefer to raise the rate of tax on gross revenues if necessary and abolish the tax on dividends. The taxation of insurance companies at two different rates according to their location within or without the state never appeared to him desirable, "although it is done in many states." He says, "insurance companies are highly useful institutions and they are liable to competition. It is impolitic to place any undue burden on them. The disposition to do this sometimes manifested ought not to be encouraged. It is better to insist upon stricter business methods on the part of insurance companies, and more adequate guarantees that they will fulfil their contracts as a recompense for their franchises, than to lay heavy taxes on them. They should of course, be obliged to pay their proper share of taxes. In their case there is more reason for limiting taxation to a tax on dividends or net revenue than in the case of other corporations."

The state of Vermont imposes the following gross receipt taxes: Two per cent. on the gross amount of premiums and assessments collected by insurance companies whether home or foreign, and one-half of one per cent. on all surplus over and above the necessary reserve; the value of real estate owned by the company is allowed to be deducted from the surplus before payment of one-half per cent. is required, but not from the gross receipts; a tax of one-half of one per cent. upon the average amounts of deposits, and accumulations in the savings banks after deducting the value of the real estate owned by the banks; one per cent. upon the average amount of deposits in every trust company, including moneys or securities held by the company as trustee under order of court or otherwise, but no other taxes are imposed upon deposits or accumulations in the savings banks or trust companies; three per cent. on the gross receipts from express business, telegraph business or telephone business; and two per cent. on the gross receipts of all steamboats, car or transportation companies, except steam railroads, but the real and personal property used in carrying on the operations of the companies so taxed are exempted from taxation.

In his evidence before the committee, Mr. Maughan, assessment commissioner of the city of Toronto, stated that there were then 75 insurance offices in that city, not one of which paid any tax except that on the place in which it did business. Some did not pay even that as the agencies were held by parties doing other business.

*Taxation in American states and cities, p. 331.

THE QUESTIONS.

The questions framed by a sub-committee and approved by the committee were :—

1. Is it in your opinion desirable that the classes of exemptions mentioned in the list sent you herewith should continue to exist either in whole or in part? Give reasons for any changes you may suggest.

2. Is it advisable to levy all rates and taxes on real estate only? Give reasons for your opinion.

3. What is the assessed value for 1877 within your municipality of the following :

(1) The real estate.
(2) The personal property.
(3) The taxable income.

4. About how much of the personal property in your municipality escapes assessment?

5. What is the practice in your municipality under sub-section 20 of section 6 of the Assessment Act? Is it to deduct the whole of the debts other than mortgage debts of the person assessed ; or if not what is the course pursued?

6. Would it be desirable to extend the powers of councils in cities and towns so as to enable them to impose a frontage tax for local improvements without the petition of the property owners directly interested ; or would you suggest any other method, if so what, of levying rates by means of a frontage tax?

7. Where a frontage tax is imposed should it be (1) according to the frontage irrespective of value ; or (2) the value irrespective of the buildings ; or (3) the value including the buildings?

8. Would the imposing of a business license fee in lieu of taxing personal property be an advantageous change? Give your reasons for the view you take and any suggestions you may desire to make as to the mode of fixing the license fee if that course should be adopted.

9. What is your opinion with regard to assessing live stock of all kinds, wherever found irrespective of what the party owes? Or should live stock be taxed at all?

10. Where income exceeds $400 per annum, should the whole of the income in your opinion be liable to taxation, or should the first $400 be exempt?

11. Have you any special suggestions to offer respecting the assessment of lawns or vacant ground used as a farm or garden in villages, towns or cities?

12. In cases where manufacturers, agents, commission merchants or others, carry on business without any assessable stock in hand, do you think a license or other tax should be imposed? If so, in what form?

13. Can you suggest any system by which transient traders, such as dealers in bankrupt stocks, can be made bear their fair share of municipal taxation along with permanent merchants?

EXEMPTIONS.

Evidence on the subject of exemptions was given. Mr. Maughan, the assessment commissioner of Toronto stated, that exemptions of incomes of $400 and under amounted to $2,409,720. If these were taxed he thought it would be a benefit to the poor man, because the taxation would be made equal. The amount which $400 income would then pay was about $7.80 for everything. He would suggest that all ground should be assessed for drainage and other local improvements. He thought that the large majority of the people of Toronto desired that churches and a reasonable amount of land to each should be exempt. He would allow to a church that accommodated 500 people a quarter of an acre, to a church that accommodated 1,000 people half an acre, and so on. The exemption

of clergymen's residences and ministers salaries he wished to see abolished, and he thought that no land within the city should be valued as farm or garden land, but that all should be assessed on its actual value. Alderman Winchester thought that government grounds, such as that of the lunatic asylum, should be taxed for sewers and other improvements. He thought even burying ground and the ground belonging to a church should be taxed, although because of what may be merely a sentiment "a house of worship should be free from taxation."

We learn from the report made by the committee in 1879, that in reply to the first question proposed, twelve reeves, one village and one town, recommended that the exemptions then existing should continue without change; thirty-five reeves, two wardens, eleven villages, eleven towns, two cities, one railroad company, and one individual, recommended that the exemptions be abolished in part; and eight reeves, one town, one city, one insurance company, and one individual recommended, that the exemptions then existing be abolished in *toto*. Twelve answers not specific were received, and from twenty reeves, two villages and one town no answer was received.

In England buildings and grounds used for religious, charitable and educational purposes are exempt from taxation, national and municipal, and in many instances the lands and investments from which charitable institutions derive their incomes. The Taxing Act of 165$\frac{6}{7}$ (the time of the commonwealth) abolished "all privilege of place or person, body, politic or corporate, but allowed exemptions," in the case of masters, fellows and scholars of the colleges in the universities, the colleges of Winchester, Eton or Westminister, or any other free schools; and readers, officers and ministers of the said universities, colleges and schools, or of any hospitals or almshouses, in respect of stipends, wages or profit of their employments; the houses and lands belonging to Christ's hospital, Bartholomew, Bridewell, Thomas and Bethlehem hospitals in respect of rent or revenue, payable to the hospitals and disbursed for the immediate relief of the poor therein.* This act seems to have abolished several exemptions for the time. The act 3 and 4, William 4, chap. 30, provided that after the day named "no person should be liable to be rated or to pay any church, or poor rates, or cesses, for or in respect of any churches, district churches, chapels, meeting houses or premises, or such part thereof as shall be exclusively appropriated to public religious worships, and which (other than churches, district churches, and episcopal chapels of the established church), shall be duly certified for the performance of such religious worship according to the provisions of any act now in force." This exemption extended only to buildings from which no person received any rent or derived profit or advantage. It was held until 1840 that the inhabitants of parishes, townships and villages, were liable under the act of Elizabeth and the act of 13th and 14th, Charles the Second, "in respect of their ability derived from the profits of stocks in trade, and of other property to be taxed for and towards the relief of the poor." An act passed in that year relieved them from that liability, but it expressly excepted parsons, vicars, occupiers of lands, houses, tithes impropriate, propriations of tithes, coal mines or saleable underwoods. The Irish Poor Law Act passed in 1838, states that, "no church, chapel or other building, exclusively dedicated to religious worships, or exclusively used for the education of the poor, nor any burial ground or cemetery, nor any infirmary hospital, charity school or other building, used exclusively for charitable purposes, nor any building, land or hereditament dedicated to or used for public purposes shall be ratable, except where any private profit or use shall be directly derived therefrom. An Act passed in 1843 (6th and 7th Vic. chap. 36), provided that "no person or persons shall be assessed or rated, or liable to pay to any county, borough, parochial or other local rates or cesses, in respect of any land, houses or buildings belonging to any society, instituted for purposes of science, literature or the fine arts exclusively, either as tenant or owner, or occupied by it for the transaction of its business and for carrying into effect its purposes." If the association holding such property declare dividends, or if any person derive any profit or advantage from its possession or use, this Act does not relieve it from liability to such taxation. The property of boroughs which do not maintain their own poor, is subject to the union poor rate. The municipal laws provide

*Dowell's History of Taxation and Taxes in England, vol. 3, pp. 77-8.

in general terms, that the rates shall be levied equally on the full annual value of the messuages, lands, tenements and hereditaments ratable to the relief of the poor therein. The law which now imposes the income tax in Great Britain, exempts "the income from property held in trust for charitable purposes so far as it is applied to such purposes, including rents and profits from land and houses, stock or dividends, in or from any public funds and yearly interest or other annual payments; hospitals, public schools, and almshouses, viz., the public buildings, and the income from land and houses belonging to them, Friendly societies, industrial and provident societies, and the stock, dividends and interest belonging to them under Schedule C, and interest and other profits and gains under Schedule D; the public buildings and halls in the universities, the buildings of literary and scientific institutions, and the lands and stock vested in the trustees of the British museum. Incomes below £150 are exempted, and incomes below £400 are entitled to certain abatements as are also premiums for life insurance.* The salaries and residents of ministers are not specially exempt under this act, but in other respects the exemptions extend farther than under our municipal law.

In all the older states of the American union, and in nearly all the others the exemptions of real estate are almost exactly the same as in Ontario. It would be sufficient probably to state what the exemptions are in a few of those states. The exemptions in Massachusetts are, "the property of the United States of the state and of municipal corporations, personal property of literary, benevolent, charitable and scientific institutions, incorporated within the commonwealth, and the real estate belonging to such institutions, occupied by them or their officers for the purposes for which they were incorporated, but such real and personal estate are not exempt if part of the income or profits of their business is divided amongst the members or stockholders, or is appropriated for any other than literary, educational, benevolent, charitable, scientific or religious purposes; all property belonging to common school districts, the income of which is appropriated for the purposes of education; the Bunker Hill monument; houses of religious worship owned by a religious society or held in trust for the use of religious organizations, and the pews and furniture; but portions of such houses appropriated for purposes other than religious worship, shall be taxed at the value thereof; cemeteries, tombs and rights of burial, so long as the same shall be dedicated for the burial of the dead; the estate both real and personal of incorporated agricultural societies."†

In Connecticut any church or ecclesiastical association besides the church or other building, may hold exempt from taxation personal property, consisting of bonds, mortgages or funds, invested to an amount not exceeding $10,000 if held solely for the use of such society.

In the state of New York the exemptions are, "all property real or personal exempt from taxation by the constitution of the state, or under the constitution of the United States; all lands belonging to the state or to the United States; every building erected for the use of a college, incorporated academy, or other seminary of learning; every building for public worship; every school house, court house, and gaol, and the several lots whereon such buildings are situated, and the furniture belonging to each of them; every poor house, almshouse, house of industry, and every house belonging to a company incorporated for the reformation of offenders, and the real or personal property belonging to or connected with the same; the real and personal property of every public library; all stocks owned by the state or by literary or charitable institutions; the personal estate of every incorporated company not made liable to taxation on its capital in the 4th title of this chapter; the personal property of every minister of the gospel or priest of any denomination, and the real estate of such minister or priest when occupied by him, provided such real and personal estate do not exceed the value of $1,500, and all property exempt by law from execution."

The state of Illinois provided in its constitution, art. 4, sec. 32, that "the general assembly shall pass liberal homestead and exemption laws," and the revised statutes, chap. 120, provide that all lands granted by the United States for school purposes and

* Dowell's History of Taxation and Taxes in England, Vol. 3, pp. 118-9.
† Public Statutes of Mass., 1882, chap. 11.

not sold or leased; all public school houses; all property of institutions of learning, including the real estate on which they are located, not leased by such institutions or otherwise used with a view to profit; all church property actually and exclusively used for public worship, when the land (to be of reasonable size for the location of the church building) is owned by the congregation; all lands used exclusively as graveyards or grounds for burying the dead; all unentered government lands, and all buildings belonging to the United States and the land on which they are located; all property belonging to the state of Illinois; all property belonging to any county, town, village or city, used exclusively for the maintenance of the poor; all swamp or overflowed lands belonging to any county so long as the same remains unsold by such county; all public buildings belonging to any county, township, city, or incorporated town, with the ground on which such buildings are erected not exceeding in any case ten acres; all property of institutions of purely public charity, when actually and exclusively used for such charitable purposes not leased or otherwise used with a view to profit; all free public libraries; all fire engines and other implements used for the extinguishment of fires, the buildings used exclusively for the safe-keeping thereof, and the lots of reasonable size on which the buildings are located, when belonging to any city, village or town; all market houses, public squares, or other public grounds used exclusively for public purposes; all waterworks and machinery belonging exclusively to town, village or city; all property which may be used exclusively by societies for agricultural, horticultural, mechanical and philosophical purposes, and not for pecuniary profit, shall be exempt from taxation."

The exemptions of real estate in Pennsylvania, Ohio, Minnesota, Vermont, Tennessee, Georgia, Kansas, and several other states are similar to these. The constitution of Missouri* declares that no property, real or personal, shall be exempt from taxation, except such as may be used exclusively for public schools, and such as may belong to the United States, to the state, to counties, or to municipal corporations within the state. The constitution of California, art. 11, sec. 13, provides that "all property in this state shall be taxed in proportion to its value to be ascertained as directed by law." As the state has no right to tax the property of the United States, there seems to be room for doubt as to the meaning and effect of this.

The exemptions of personal property vary in the different states. It may be sufficient to state that they are in Massachusetts: the wearing apparel and farming utensils of every person; household furniture not exceeding in any one case $1,000 in value; the necessary tools of a mechanic not exceeding $300 in value; the property to the amount of $500 of a widow or unmarried women above the age of 21 years, of any person above the age of 75 years, and of any minor whose father is deceased, provided that the whole estate, real and personal, of such person does not exceed in value the sum of $1,000, exclusive of property otherwise exempted; mules, horses and neat cattle, less than one year old, and swine and sheep less than six months old. Land devoted to the growth of certain trees are exempted for a certain number of years, and persons unable to pay by reason of old age or infirmity, are exempted from the poll tax and the tax on such portions of their estates as the assessors may judge proper.

Mr. Ely, discussing the question of the exemption of church buildings says,† "the question as to the propriety of taxing church edifices is one which must be discussed from broad grounds of public policy. If it promotes the general welfare to exempt church buildings from taxation it is perfectly proper to do so. There are two questions to be asked: Do churches promote the intellectual, moral and economic interests of the people? Will they be aided in their work by the exemption of the property used purely for religious purposes from taxation? All states except California answer both of these questions in the affirmative." Mr. Ely looks at this question entirely from the economic standpoint. He agrees with his associate commissioners that parties should not be allowed to abuse the exemption for speculative purposes. Mr. Ely disapproved of the recommendation that the property of incorporated schools, colleges and universities should be taxed. Nothing, he says, yields so large a return to the ratepayer as the exemption of such institutions, not only because of the good they do by educating so many, but also because

* Art. 11, sec. 16 † Taxation in American States and Cities, p. 344.

did not such institutions exist the state or the municipality must establish and maintain others to do their work. He writes in the same way of the proposal to tax hospitals, free libraries and other benevolent and educational institutions.*

Mr. Maughan, when giving testimony before the committee said that the majority of the people of Toronto did not ask for the assessment of churches or of the land on which they were built, but thought that in some cases the quantity of land exempt was greater than it should be.

In England school houses and buildings connected therewith were held by the courts to be liable for the payment of a rate for the paving of the street on which they abutted. This decision probably covers charitable and other institutions, literary or educational. It has been decided in some of the courts of the United States that a general statute exempting property from taxation by any law of the state does not exempt it from liability for a local improvement assessment. In Maryland it has been decided that a cemetery must pay its share of the cost of paving the street in front of it; in St. Louis that public schools are liable to assessments for sewers, sidewalks and pavements and in Louisiana that institutions exempt from general taxation are not exempt from local improvement assessments.

The general adoption of the local improvements system under which nearly all properties are liable to taxation, according to frontage for the construction of sewers and all other improvements, which a majority of the property owners in a district may ask to have made seems to satisfy to a great extent, if not altogether, those who disapprove of exemptions. The provincial government by contributing liberally to the cost of any work that is of service to any property belonging to the province removes another cause of complaint. It seems but fair too that the property of a municipality situate in a local improvements district should like other properties be assessed on its frontage.

Assessment of Personal Property.

The question "Is it advisable to levy all rates and taxes on real estate only" is very fully treated of in various parts of our report and especially under the heading "The Basis of Taxation." All the writers on taxation whom we have been able to consult, maintain that it impossible to tax personal property fully and fairly, and the municipal taxation of income works unjustly everywhere. Some of those writers urge the substitution of taxes which they think would be as productive and would work more fairly. Mr. Maughan when asked by the chairman of the committee "what proportion of the personal property in the city of Toronto is reached now for taxation purposes" said, "my impression is that we do not get more than one-eighth." Mr. Harman, the city treasurer, described the difficulty that is found in assessing personal property and the unfairness that seems unavoidable in many cases and said "the amount we do get at is absurdly small." He recommended a business tax proportionate to the volume of business transacted. Of those to whom the questions were sent, 102 replied that they did not think it desirable to levy on real estate only and 15 were in favour of making real estate bear all rates and taxes.

The numerous replies received to the third question show how small a proportion the personal property assessed bears to the real. In York the assessed values were real estate $5,507,350, personal $231,750, income $17,600. The disproportion was as great in other places and some returned no income. The admirable report of the agricultural department contains the full returns for each year since the establishment of the Bureau of Statistics. These show that the proportion of assessed personal property to real is absurdly small in all parts of Ontario as it is everywhere else.

With those figures before us some of the answers to the 4th question seem very surprising. Some say that no personal property escapes assessment save such as is exempt by law, or that very little escapes. Some put the amount that escapes at ten per cent., some at 20 per cent., some at 25 and some at 33⅓. Twenty-two think that 50 per cent.

* Taxation in American States and Cities, pp. 347-9.

escapes, eighteen estimate the amount at from 60 to 75 per cent. and eleven think that from 80 to 90 per cent. escapes taxation; even this estimate is far too low for the cities, towns or villages.

The answers to the fifth question vary. In some districts it is the practice to deduct "the whole of the debts" from the estimated value of the personalty; in others to deduct only what is due on account of the property assessed, and in some to make no deduction whatever.

Local Improvements.

To the sixth question, eight reeves, one village, six towns and one insurance company replied that it would be desirable to extend the powers of councils in cities and towns so as to enable them to impose a frontage tax for local improvements without the petition of the property owners directly interested. Nine reeves, one warden, four villages, three towns, two cities, one railroad company, and two individuals answered that such an extension of the power of councils would not be desirable, twenty sent answers not sufficiently explicit to be classed and sixty-two sent no answers.

To the seventh question, four answered that taxes for local improvements should be assessed according to frontage irrespective of value, eleven replied that the taxes should be imposed according to the value irrespective of the buildings and twenty-two replied that the taxes should be imposed according to the value including the buildings.

It is probable that the general, if not the universal practice in cities and boroughs was to require the owners of property to do all work that was thought necessary on the streets in front of their properties. This was the system of street making adopted in several of the cities on this continent also. Allison and Penrose in their work on the municipal history of Philadelphia, state* that the corporation having failed to put the streets in proper order, "Many of the inhabitants in 1718 voluntarily paved from ye kennel to the middle of the streets before their respective tenements with pebble stones," and that "some years later an ordinance was passed compelling property owners to pitch and pave in front of their lots under penalty of having it done at their expense by the corporation." This is substantially the law in some cities still. In Savannah the mayor and council determine what repairs and renewals are necessary to streets, sidewalks and sewers, and order the owners of property to make them. If the owners disregard the order the mayor and council get the work done and collect the cost, which until paid is a lien on the property. In Louisville "when an improvement is the original construction of any street, walk, lane, alley or avenue, such improvement shall be made at the exclusive costs of the owners of lots in each fourth of a square to be equally apportioned by the general council according to the number of square feet owned by them respectively, except that corner lots shall pay 25 per cent. more than others.† "The cost of making sidewalks including curbing, whether by original construction or reconstruction is apportioned to the foot front as owned by the parties respectively fronting such improvement." The council may permit a majority of the property owners to make the improvements themselves under the supervision of the city engineer.

In Philadelphia at the present day the city council are authorised to prescribe by ordinance, that paving of streets except at the intersection thereof, and of footways and laying of water pipes within the limits of the city, shall be done at the expense of the owners of the ground in front whereof such work shall be done.‡ They may regulate, grade, pave and repave, curb and recurb footways and sidewalks at the expense of the owner or owners of the property adjoining; construct sewers in the streets of the city and charge therefor $1.50 for each lineal foot against each front.§ If a majority of the owners of property through which a street has been laid out, petition to have it opened, graded and paved, the work is done under supervision of the city engineer, but no street requiring a sewer is paved until a sewer has been put down. The cost of all improvements so made is charged to the owners of the property and becomes a lien on it. The cartways of the public streets and highways, except at the intersections thereof, are also paved at the

*p. 39. † Louisville city code 1884, pp. 299, 300 ‡ Philadelphia city digest, p. 28. § *Ibid.* p. 29.

expense of the owners of the ground fronting thereon. The repairs of these public highways are done at the expense of the city. "For all streets newly paved, the cost thereof, exclusive of street intersection is equally divided among . . . the persons owning properties fronting thereon proportional to the lengths of their several fronts.* In the rural wards of the city the cost of macadamising or turnpiking may in like manner be charged to the owners of property. The ordinances provide that the council on application having been made, may require the owners of the properties on an unpaved street or alley to curb and pave the whole or any part of the footway at their own cost.† The footways of all public streets and the cartways and footways of private streets are kept in repair at the expense of the owners of the ground fronting thereon. If any owners neglect to do what is required it is done by the street commissioner and the cost becomes a lien on their properties. Minute provisions are made as to the character of the work that is required or that on request of the property owners may be done. So with regard to sewers and drains which the property owners may themselves construct on plans prepared by the city engineer and under his supervision and control. When the council construct a sewer it is authorised to charge $1.50 per lineal foot against each front. The old idea that the owner of a property is bound to do all necessary work on the street in front of his property evidently influences the legislation of Philadelphia on this whole question.

In the city of New York the repavement of any street, avenue or public place may be ordered by the board of aldermen to be done under the direction and control of the commissioner of public works, but if the expense of any previous paving of a street or place was assessed upon the owners of adjoining and benefited property, the cost of the repaving is borne by the city at large.‡ The sewerage of the city was placed under the control of the Croton Aqueduct board. When they constructed a sewer they apportioned the cost on the property benefited.

Title 19, of the charter of the city of Brooklyn, as amended in 1888, provides that the common council may upon the petition of a majority of the property owners or of the owners of a majority of the property to be affected or by a three-fourths vote of the board of aldermen and consent of the mayor without such petition, open, close, extend, widen, regulate, grade, pave, regrade and repave roads, streets, lanes and avenues . . and generally have such other improvements in and about such streets (made) . . as the public wants and convenience shall require. The expense of all such improvements shall be assessed and be a lien on the property benefited thereby in proportion to such benefit. Notice of the proposed improvement is published, and if before the day named in the notice a majority of the property owners send a remonstrance to the council, they shall not allow the improvement to be made or proceed therein. Before any other proceeding is had the common council lay out a district of assessment and cause a map to be prepared showing what property is to be taken, if any, for the purposes of the improvement and the several pieces of land and premises to be assessed for the cost, and the assessors determine the amount of damages, the amount to be assessed on each lot and the value of the benefits to be derived from the improvements in each case. Before a contract is made for any sewers, sidewalks, flagging, paving or other local improvement and after the probable cost has been ascertained in the case of sewers by the department of city works, and in other cases by the common council the council must cause an assessment to be made upon the district for the amount of such estimated cost. If the cost prove greater than the estimate an additional assessment may be imposed. If the council deem it proper to cause avenues, streets, squares or places to be opened, they make application to the Supreme Court to appoint three commissioners who estimate the expense of the improvement and the damages which the owners of any lands or buildings may sustain. When they have reported and their report has been confirmed as the charter provides, the assessors assess the expense of the improvements, including the amounts awarded as damages upon the properties benefited in proportion to the benefit which in their opinion the same shall derive from or in justice ought to be assessed for the said improvements.

* Philadelphia city digest, 1701-1887, pp. 229-231. † p. 259. ‡ Act of 1875.

Forty-eight sections of the charter are devoted to these and cognate matters. The duties and powers of the council, the commissioners and assessors are carefully defined.

The general law of Massachusetts of the year 1882, chap. 51, provides that if a street, highway or other way has been laid out, altered, widened, graded or discontinued in a city or town under the provision of a law authorising the assessment of betterments and in the opinion of the officers authorized to lay out streets or ways therein any real estate including that part of which is taken therefor, receives any benefit and advantage therefrom beyond the general advantages to all real estate in the city or town such board may determine the value of such benefits to such estate and may assess upon the same a proportional share of the expense, . . but this shall not exceed one half of the amount of such adjudged benefit. With regard to sewers, chap. 50, sec. 4, provides that every person who enters his drain into a main sewer or who by more remote means receives benefit for draining his cellar and land shall pay a proportional part of the cost. And sec. 7, provides that the council of a city may adopt a system of sewerage for a part or the whole of its territory and provide that assessments shall be levied upon the owners of estates within such territory by a fixed uniform rate based upon the estimated average cost of all the sewers therein according to the frontage of such estates on any street or way where a sewer is constructed or according to the area of such estates within a fixed depth from such street or way, or according to both frontage and area.

The Revised Statutes of Illinois,* chap. 24, art 9, provide that "the corporate authorities of cities and villages are thereby vested with power to make local improvements by special assessment or special taxation, or both, of contiguous property or (by) general taxation or otherwise as they shall by ordinance prescribe." They may raise the cost of such improvements partly by special and partly by general assessment. When the council determine to make such improvement they make application to the county court for the appointment of three commissioners. These estimate "what proportion of total cost of the improvement will be of benefit to the public and what proportion will be of benefit to the property to be benefited, and apportion the same so that each shall bear its relative equitable proportion and assess the amount so found to be of benefit to the property upon the several lots, blocks and parcels of land in the proportion in which they will severally be benefited by such improvement."†

The constitution of this state, provides‡ that 'the general assembly may vest the corporate authorities of cities, towns and villages with power to make local improvements by special assessment or by special taxation of contiguous property or otherwise."

In some cities the council may order that the cost of paving, repairing and cleaning all streets be paid in whole or in part by the owners of the abutting properties. In others any local improvements to be paid for by the owners of the contiguous property may be ordered by a mere majority of the council if a majority of the property owners petition therefor or by a two-thirds majority of the members elect, even if the majority of the property owners petition against such improvement. In some the cost of the improvements is levied on the abutting or the abutting and contiguous properties acccording to the frontage of each, in others according to the benefit and advantage as estimated by assessors or commissioners. In some the council determine the boundaries within which all properties are to be regarded as having received benefits from the improvements. In others the whole question is left to the assessors or commissioners. In Baltimore, Md., the cost of pavements is borne one-third by the city, and one-third by the abutting property owners on each side.

Business Licenses.

In reply to the eighth question, eleven reeves, two villages, three towns, one city, one insurance company, one railroad company and two individuals wrote that "the imposing a business license fee in lieu of taxing personal property" would be an advantageous change. Thirty reeves, three wardens, nine villages, seven towns and two cities wrote that they did not think such a change advisable. Thirty-eight reeves, one warden, four villages and one town did not answer the question.

* 1880. † Chap. 24, sec. 139. ‡ Art. 9, sec. 9.

It may be thought possible to devise a system which would more effectually bring personal property within reach of taxation and make the taxation of such property less unfair and unjust in its operation. But no such system has yet been devised anywhere or at any time. If no such system can be devised and it be held nevertheless that personal property should contribute a fair proportion towards municipal expenditure it may be well to consider whether any substitutes could be found for a direct tax on personal property that would prove more satisfactory. A business license such as is imposed in Quebec and Montreal is one of the substitutes which Professor Ely strongly recommends in his work on taxation in American cities. The system of business licenses such as exists in Maryland, South Carolina and other southern states he disapproves of as restricting trade and discouraging enterprise.*

"In Charleston, South Carolina, there are fifty-six classes of business to which licenses are issued besides a few special licenses. Hotels pay according to the number of rooms, master mechanics according to the number of hands they employ, barbers $3 for each chair, and dealers according to the amount of their sales. In 1886 all these yielded only $128,459, less than one-fourth of the whole revenue. In Charlotte, N. C., every bar-keeper pays $1,000, every express company $250, every gas or electric light company $100, surgeons, lawyers, dentists $15 each, fruit stands $10 each and boot-blacks $3 each. The schedule of licenses in the tax ordinance of Atlanta, Ga., for 1886, covers six pages. In Maryland all dealers must pay licenses to the state according to the estimated value of their stocks. If the stock does not exceed $1,000 the license fee is $12. On $1,500 the fee is $15, on $2,500 it is $18, and so increases until on a stock with more than $30,000 and less than $40,000 it is $150. In 1887 those fees yielded $187,187. The total receipts from licenses in that year was $521,311.

Live Stock.

In reply to the ninth question, twenty-one reeves, one warden, three villages, four towns and one city wrote that live stock should be taxed in full without deductions of any kind; about as many wrote that "the amount owing on such stock should be deducted from the assesed value, and twenty-one reeves and six others wrote that live stock should not be taxed at all. Wherever personal property is taxed, live stock is also taxed; but horses and horned cattle under one year old and sheep and swine under six months are generally exempted. It is not easy to understand why agricultural implements should be exempt and live stock be taxed.

Income.

To the tenth question, fifty-six replied that in taxing all incomes, the first $400 should be exempted and only the amount in excess of $400 should be taxed; forty-eight thought that there should be no exemption when the amount exceeded $400. In Massachusetts the only incomes liable to taxation are those from annuities from ships and vessels engaged in the foreign trade . . and so much of the income from a profession, trade or employment as exceeds the sum of two thousand dollars a year. Virginia the only other state in which a general income tax is now levied, imposes on incomes in excess of $1,000 derived from interest or profits a tax of one per cent. This in 1886 yielded only $20,755. In Illinois, Michigan and other states annuities are subject to taxation when the property from which they are derived is not taxed. In Philadelphia, an ordinance was passed many years ago imposing a tax on offices, posts of profit, professions, occupations, pleasure carriages and horses. This was considered obsolete in 1812 and was repealed in 1828.*

In Pennsylvania the tax on the capital stock of joint stock companies is to some extent of the nature of an income tax as the amount of the tax that may be imposed on the stock is determined by the amount of the year's net earnings. Charlotte, N. C., levies one per cent. on all incomes, the sources of which are not taxed.

* Taxation in American States and Cities, pp. 204-8. * Philadelphia, Allison and Penrose, p. 122.

OTHER REPLIES.

A majority of those who answered the eleventh question, were of opinion that lawns and vacant ground used as a farm or garden, in village, town or city should be taxed as other property to their full value. Many, however, thought the law on this subject as it then existed was satisfactory.

Thirty-four reeves, four wardens, five villages, nine towns, two cities, one insurance company, one railroad company and two individuals in reply to the twelfth question, said that a license fee or other tax should be imposed upon manufacturers, agents, commission merchants and others who carry on business without keeping any assessable stock in hand. Four reeves, two villages, two towns and one city thought that no license fee or tax should be imposed upon such persons.

In reply to the thirteenth question, forty-five reeves, four wardens, ten villages, twelve towns, one city, one railroad company and two individuals expressed the opinion that a license should be imposed upon transient trades while only one city and one village were of the opinion that a license fee should not be imposed.

It is obvious that if personal property is to be taxed, exceptional means must be employed to obtain from either of these classes a fair contribution to the expenditures of the municipality in which they do business.

In reply to the fourteenth question, sixteen wrote that assessments should be made on the annual value or rack rent of property in cities, towns and villages, and twenty-two wrote that they thought the present system better. In the cities of Great Britain the assessments are made on rentals; in the cities of the United States, on the value of the properties as estimated by the assessors. It would matter little which mode were adopted—if on the one hand rentals were always properly stated and the rentals at which unoccupied properties would let were fairly ascertained or on the other properties were always fairly valued for purposes of assessment—except only as regards the relation of real and personal property where both are taxed. Some of the witnesses who appeared before the committee argued with much force that it was unfair to tax capital invested in real estate or in business to the full amount while the owners of money invested in stock pay taxes only on their dividends.

Twelve of these who replied to the fifteenth question, thought that in assessing joint stock companies the rate should be struck upon the value of the capital stock, and forty thought that the rate should be struck upon the value of the property of the company. All agreed that there should be no exemptions. Two thought that the rate should be struck upon the property and income.

Forty-eight replied to question sixteen. that the same rule should apply to banking and insurance companies, and two that the law should remain as it was.

The law of Massachusetts provides* that personal estate shall for the purposes of taxation include . . public stocks and securities, stocks in turnpikes, bridges and moneyed corporations within or without the state. This seems to mean that all stocks should be assessed at their "face value." The Statutes of Illinois† provide that "the capital stock of all companies and associations . . shall be so valued . . as to ascertain and determine the fair cash value of such capital stock including the franchise over and above the assessed value of the tangible property of such company," which in all cases is assessed as if it were the property of an individual. In Pennsylvania we are told the tax on capital stock is practically a tax on the net profits as although the tax is levied on the capital the amount of the tax must bear relation to the amount of the dividends. In Maryland the actual value of the shares is computed and from this the assessed value of all real estate is deducted. The Maryland system requires all corporations to pay taxes on stocks and bonds and to charge the tax to the holders of stocks and bonds.‡ In Savannah the rate of taxation on bank shares is fixed by law at three-tenths of one per cent.

The constitution of Ohio provides that "laws shall be passed taxing by a uniform rule all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise,

* Chap. 11, sec. 4. † Chap. 120, sec. 3. ‡ Ely's taxation, etc., pp. 328-31.

and also all real and personal property according to its true value in money," except that which may be by law exempted ; and in another section it enacts that the legislature "shall provide by law for taxing the notes and bills discounted or purchased, moneys loaned and all other property, effects or dues of every description of all banks . . and of all bankers so that all property employed in banking shall always bear a burden of taxation equal to that imposed on the property of individuals."

In 1879 the committee reported to the House. In their report they merely stated that they had taken some evidence, had prepared a circular and sent it to various public bodies and prominent individuals and that they had caused an analysis of the replies to be prepared. That analysis and the evidence they submitted to the legislature. Many amendments of the municipal laws of this province have been made since ; but the most important of the questions which engaged the attention of the committee engage attention still. In the principal cities of the United States earnest efforts have been made to reform their municipal systems, and in England a system of local self-government in county affairs has been introduced. It is to be hoped that the experience of other countries will prove useful whenever it is found necessary to amend the municipal system of this province in order to secure a more prudent and economical administration of municipal affairs, to lessen the burden of taxation and to distribute that burden more ustly.

A COMPARISON.

A comparison of the municipal system of Ontario with those systems of the principal states of the union, which we have described, shows that while there is a general resemblance the differences are many and important.

The Municipal Electorate.

In the United States any citizen of full age who has resided a certain time in any state, and a certain time which may be shorter in the electoral division in which he proposes to vote, and who has been duly registered, may vote at all elections. Registration is easy, and the oaths which may be administered in any case are few. The prevailing opinion in Ontario seems to be that those who vote at municipal elections should contribute some share of the money whose expenditure their representatives may control. The elector must therefore be assessed on real estate to a certain amount as owner or occupant, on personal property or on income.

Organization of Townships.

Prof. Howard, of the Nebraska University, the first volume of whose valuable contribution to the Johns Hopkins series of "Studies in Historical and Political Science" has just been published, describes the origin of the American township. The Anglo-Saxon Tunscipe was, he thinks, all but identical with the German Mark in many respects. "In the tungemot or town meeting . . by-laws were enacted, . . the less important contentions between man and man adjusted and petty offenders tried and punished. The Hundred Moot was the regular tribunal for the more important judicial business, and the township was represented by its reeve and four best men" in the assemblies of the Hundred and of the Shire. In time the township was transformed into the manor, with its manor court, court baron and sometimes a court leet, and became a parish with an ecclesiastical organisation. These changes went on until the vestry meeting took the place of the tungemot in all that related to the prudential affairs of the parish. "The vestry meeting was a genuine folkmoot, in which all who paid lot and scot had an equal voice. Even villeins could participate in its deliberations. "In many instances the select vestry in process of time was substituted for the open vestry. This system of

parish government the original settlers of New England transplanted to America. They made so many changes and introduced so much that was new that the New England town government was almost unique, and yet its continuity in general outlines with that of the mother country can be plainly discerned. . . In the choice of a name they returned to the usage of Ine and Withraed," and they revived the primitive village community. Everywhere appeared the house lots or village mark, the common fields for cultivation, the common meadows and pastures, and the undivided mark or waste; and, as in ancient times, when a new tract was taken possession of by a community a portion of it to be held in severalty was apportioned by lot amongst its members, usually according to the proportion of estate and number of heads in each family." Another feature of primitive Teutonic life introduced or revived in New England was "the jealous watchfulness with which the community sought to control its own membership and the disposal of communal rights." The supervision which for many years the town meeting exercised over personal conduct and the transactions of private business was also a revival of the old system under which the men of the mark or tithing were all responsible for the good behaviour of each. The grant of the territorial domain of the township was at first an act of colonial authority, In Massachusetts at an early period committees of the general court were usually appointed to set out the bounds of a new town or to settle questions of boundaries between towns.*

The township system thus established was afterwards adopted in other States, although with very considerable modifications.

In those states in which township organization exists the mere settlement of a tract laid off as a township in the state survey seems to give the reason and right of existence to township government. Chapter 139 of the revised statutes of Illinois provides that when a county has resolved to adopt township organization commissioners shall divide the county into towns "making them conform to the townships according to government surveys," and when "a township has too few inhabitants for a separate organization then such township may be added to some adjoining town or divided between two or more towns for the time being," and section 26 of the same chapter says, "the county board of each county shall have full and complete power and jurisdiction to alter the boundaries of towns, to change town lines, and to divide, enlarge and to create new towns in their respective counties to suit the convenience of the inhabitants residing therein, but no new town shall be created under the provisions of this Act of less territory than seventeen square miles, nor unless there shall be at least fifty legal voters residing in such new town, nor unless twenty at least of the legal voters of such town shall petition for such alteration." Due notice of any proposed change must be given, and no incorporated town shall be divided unless consent thereto is given by a majority of all the electors voting at a general annual election in the town.

The constitution of the state of Michigan, article 10, section 11, provides that the board of supervisors of each organized county may provide for organising townships, and chapter 9, section 450, of the compiled laws, makes it the duty of the board to organize, as a separate township, any territory attached to an organized county for judicial or municipal purposes whenever it appears to them that such territory contains at least twelve resident legal voters.

The manner in which new townships and new counties are organized is not quite the same in any two of those states. No change or modification of the Ontario system in this respect has been suggested, or with regard to the union of counties, the government of united counties and the separation of such counties. The powers entrusted to the Lieutenant-Governor in Council in such cases seem to be regarded as affording a salutary check upon hasty or inconsiderate action. In some of the United States, as in Illinois,† the people of the district which it is proposed to erect into a township or a county, and those with whom they have been connected, settle all such matters by their own action, calling and holding meetings and voting as the law prescribes.

* Howard's Local Constitutional History of the United States, pp. 10-56.
† Statutes of Illinois, Chap. 34, sections 4, 10, 11.

In Minnesota, and afterwards in Dakota, a mode of organizing townships has been adopted which is described as follows in the Dakota Statute of 1883: "Whenever the majority of voters of any congressional township containing twenty-five legal voters petition the board of county commissioners to be organized as a town said board shall forthwith proceed to fix and determine the boundaries of such new town and to name the same." They file a report of their proceedings with the county auditor or county clerk, and thereupon the township is organized. The boundaries, it is required, shall as far as possible correspond with those of the congressional or surveyed township, but such changes as may be rendered necessary for the convenience of the inhabitants by rivers or other physical obstacles may be made. In many of the states the county authorities have power to organize townships on petition of a majority of the electors resident in the district, who are not less than the number fixed by statute. It is said that at first every township in New England was incorporated by special act of the legislature. It seems probable, however, that in several instances the formation of the township and of its system of government was the act of the people themselves, who were compelled by common dangers and common interests to organize and to frame such laws as their circumstances obviously demanded. In some cases the whole of the new county, or of the county precinct as it is called before it has been organized, is organized as one township. Sometimes a single township contains two or more counties.

Professor Howard describes the municipal system in the Western States as a compromise system and says of it that "even as it now exists" it is "for simplicity, symmetry, flexibilty and administrative efficiency, superior to any other system which the Teutonic mind has yet produced." The history of town organization in the west begins with the ordinance of 1785, which provided for the survey and sale of the lands ceded to the national government by various states and by certain Indian tribes. The famous ordinance of 1787 did much to give form and character to the municipal institutions of the west. The character of the immigration had also a marked effect, although not so great in Mr. Howard's opinion as is generally supposed. In Nebraska for instance when the territorial government was established in 1854, the county was made the political unit although a vast majority of the settlers were emigrants from the New England and the Middle States. It was not until 1875 that measures were taken for the introduction of the township system and to this day several counties have refused to adopt that system. In Illinois several counties still refuse to adopt the township system. California adopted the township system in 1879. It was not until 1883 that the legislature passed an act to give effect to the constitutional amendment, and the township that created is described as "an inchoate organism." Mr. Howard argues that under the conditions which have existed for many years county organization naturally precedes township organization. The institutional history of Michigan he regards as peculiarly interesting, because that was the first of the Western States to adopt what he calls "the New York system of representative local government," the township system having been "introduced at an earlier stage than we should now think best from an economic point of view." That New York system was created in 1705, when it was provided that the affairs of the county in that state should be managed by a board composed of a supervisor from each town who was also head of the town municipality.

In Ontario, townships are laid out by the Crown. The 27th section of the Municipal Act provides that if the township is laid out in territory forming no part of an incorporated county "the Lieutenant-Governor may by proclamation annex the township or two or more such townships lying adjacent to one another to any adjacent incorporated county, and erect the same into an incorporated union of townships with some other township of such county." But if a township laid out by the Crown is in an incorporated county or union of counties the council of the county or of the union of counties may unite such township for municipal purposes to some adjacent incorporated township or union of townships. When a junior township of an incorporated union of townships has 100 resident freeholders and householders on the revised assessment roll "it shall upon the 1st day of January next after the passing of the proper by-law in that behalf by the county council become separated from the union." When a junior township has at least

50 but less than 100 freeholders and householders the county council on petition of at least two-thirds may separate that township from the union if the reasons seem sufficient, and in the by-law make provision for holding the first township election therein. If two-thirds of the freeholders and householders, no matter what the number, petition to be separated from the union to which they belong and to be attached to some adjoining municipality the county council may make the change asked for. Provision is made for the proper adjustment of assets and liabilities. If in an incorporated county there are two or more adjacent townships not having together 100 resident freeholders and householders and not belonging to any incorporated union the council of the county or union of counties may by by-law form such townships into an independent union of townships. Townships formed into a union by proclamation or by-law are classed according to the number of resident freeholders and householders on the last revised assessment roll if there is one. If there is no such roll the order of seniority is determined by the proclamation or by-law.

Township Government.

In some of the New England states the township still possesses large municipal powers which it exercises at the township meetings, annual and special. At these meetings the people assembled make such by-laws as they think necessary, determine what works shall be undertaken within the township, whether any township property shall be sold or any property shall be acquired, make necessary appropriations, impose such taxes as they think necessary to raise the amount required for all purposes, and elect all the officers they think necessary. They also audit the accounts of the year. The selectmen and other officers have little power besides what is expressly given to them by the town meeting. In a few matters for which the town meeting cannot directly provide the selectmen have discretionary power and they act as assessors if the town meeting elect no others. In some states the road commissioners are empowered by statute to impose a limited tax for road purposes, and the county board may order certain works, regarded as essential, or cause them to be done if the town meeting neglect or refuse to make provision for them. In the state of New York the town meeting does not do so many things directly. The supervisor, who is head of the municipality, and some officials associated with him form a township board who possess some legislative and administrative authority. In Ohio, the people in town meeting assembled, although they vote on such questions as are submitted to them, seldom do more than elect a board of trustees and the township officers. The trustees have considerable legislative and administrative powers. In Pennsylvania the townships elect boards of supervisors who have considerable powers.

At present "while the statutes differ widely in subordinate features, but three well defined general types of township organization exist in the Western States and territories. The lowest or least developed type is that which first arose in Pennsylvania, and which with various modifications has since been adopted by Ohio, Indiana, Iowa, Kansas and Missouri. Under this . . the township is usually a self taxing body; has a corps of officers more or less numerous chosen by ballot, and it is sometimes entrusted with a most important branch of local administration—the management of the public schools. Beyond these limits its constitution does not extend. Two important attributes of the highest type of town organization are lacking; the right of representation on the county board and the deliberative folkmoot. . . Accordingly the township is brought into close subordination to the county authority and the will of the people finds direct expression only in the choice of officers at the polls." The second type of town government is that developed in Minnesota and transplanted thence to Dakota. Under this the town possesses more extended powers and a more carefully balanced organism, "but its distinguishing mark is the annual township meeting assembled not only for the choice of officers, but for the enactment of by-laws and the exercise of other functions of a restricted legislative body. But here also is subordination to the county board without representation." The third and highest form of local organization is that usually styled the New York plan . . already established in the states of Michigan, Illinois, Wisconsin and

Nebraska. Here the spirit of localism finds opportunity for freest expression. The constitutional organism is symmetrical and complete; the town meeting possesses powers commensurate with the requirements of modern life; and the primitive and proper nexus between scire and tunscipe is restored. The township is of course subordinate to the county, but it is subordination with representation: for in the county board, composed of the supervisors or other head men of the townships, we behold a rehabilitation of the ancient sciregemot. In short the representative township county system of the Northwest seems to be one of the most perfect products of the English mind and worthy to become as it not improbably may become the prevailing type in the United States.*

Under all these systems the township has less authority than under the New England system and is more subordinate to the county. It is the county that determines when a choice is to be made whether the county system shall be continued or the township system be adopted. It is the county board that organizes new townships, divides those already in existence, determines and defines the boundaries or attaches a township with a small population to another. The county board also names a township when organized. And it may change the name of a township on petition of the inhabitants. Even in Massachusetts the board of county commissioners has supervising authority over the township administration. In the Western States that authority is greater. In Indiana no taxes may be levied without the approval of the county board—and when the town trustees do not act or in case of disagreement the county commissioners may by their own authority make the levy. "In Nebraska, on failure of any township to organize by choosing officers according to law, such officers may be appointed by the board of supervisors and exercise the same powers as if regularly elected. Moreover, should the officers thus nominated fail to qualify the board may annex the township concerned to any adjoining township of which it shall constitute a part." In many cases all bonds for township as for other purposes must be issued by the county board. In many cases also the county board equalize assessments, hear appeals from the decisions of township authorities and when necessary compel the townships to discharge duties which they neglect or refuse to discharge.

The headship of the town is vested in a trustee in Indiana, Missouri and Kansas, in a town chairman in Wisconsin, in a supervisor in New York, Michigan, Illinois and Nebraska. In everyone of these instances, save Indiana, a double headship exists. Side by side with the trustee or supervisor, who has important administrative duties of his own, is found a township board of audit, appeal or general superintendence, of which the former is member by virtue of his office. On the other hand, the supervising authority is in several states vested wholly in the board. This is the plan adopted by Ohio, Pennsylvania, Iowa, Minnesota and Dakota.

The town board is composed in New York, Illinois, Michigan and Nebraska, of the supervisor, clerk and justices of the peace; in Pennsylvania, of two or more supervisors; in Iowa and Ohio, of three trustees; in Minnesota, Wisconsin and Dakota, of three supervisors, and in Kansas, of the trustee, clerk and treasurer.

The powers of the board among the different states are still more varied than its forms. In most cases its chief duty is to audit the accounts of the town officers which after having been audited by the board are read by the clerk before the next town meeting. In Ohio and Wisconsin, especially, the administrative functions of the board are very comprehensive. Where the town meeting does little more than elect the officers, the head officer possesses large administrative powers. In Missouri, he is ex-officio, collector and treasurer, and manages the financial affairs of the town subject to audit by the board. In Kansas he apportions and controls the work on the highways through the overseers and controls the financial affairs of the town. In many of the states in which township organization exists in full vigour, the commissioner of highways has authority to levy a rate to a limited amount for the repair and maintenance of the township roads and bridges.

* "Howard's Local Constitutional History of the United States," pp. 157, 158.

The officers of the township are elected at the annual town meetings and their number is usually very large even in the states in which the authority of the county boards is greatest. In New York the township elects a supervisor, a collector, a clerk, five justices, one or two overseers of the poor, one, two or three commissioners of highways, such number of constables, assessors and pound-keepers as the electors may determine and any other officers allowed by existing laws. The supervisor is *ex-officio* assessor. In Indiana the township trustee is also clerk, treasurer, fence-viewer, inspector of elections and overseer of the poor. The distribution of powers and duties amongst the elected officers differs in every state, but in all the states in which township organization exists the officers managing township affairs are elected by the people in town meeting assembled.

Under the Ontario system the township annually elects a council of five who appoint all the township officers and exercise all the powers, legislative and administrative, of the municipality: these powers seem to be as large as are necessary for all township purposes. The head of the township council is the reeve, who is elected as such. A township may be divided into four wards if the people so desire; in that case each ward elects a councillor and the whole township elects the reeve. The reeve represents the township in the county council. If the township has on the last revised assessment roll the names of 500 freeholders and householders possessing the same qualification as voters then the council consists of a reeve and a deputy-reeve and three councillors: for every additional 500 names of persons so assessed there is elected another deputy-reeve instead of a councillor. All the deputy-reeves have seats at the county council. The Ontario system of township government seems to be eminently satisfactory, The only change in it that has been suggested is such an enlargement of the powers of the township councils as would render the continuance of county councils unnecessary, but no plan of enlargement, worthy of serious attention, has been submitted to us.

In England, district councils, subordinate to county councils, are to be created in order to complete the municipal system lately introduced there. We do not expect to find in the Act constituting those district councils anything that, if adopted in this province, would improve its township system.

Organization of Villages, Towns and Cities.

The Ontario municipal law affords the people every conceivable facility for obtaining the benefits of municipal self-government. When in any part of a township the residences are so close that it seems desirable that the people should have the means of procuring a supply of water, of lighting the district, of making improvements under the local improvement law, and of causing the commutation for statute labour to be expended within its limits, the council of the township may, on petition of a majority of the ratepayers within the area, set it apart as an unincorporated village, and when that has been done the township council, in addition to its ordinary powers, acquires, as to the area so set off, all the powers conferred on the councils of cities, towns and incorporated villages in respect of the matters above stated.

"On the petition of any of the inhabitants of an unincorporated village the council or councils of the county or counties within which the village is situate may, by by-law, erect the same into a police village and assign thereto such limits as may seem expedient." Thereupon the ratepayers elect three trustees, who appoint one of their number inspecting trustee. The duties of the trustees are to make and enforce regulations for the prevention and the extinguishing of fires and for the prevention and abatement of nuisances. To provide means of meeting their expenses they may require the council of the township in which the village is situated "to cause to be levied with other rates upon the property liable to assessment in such village such sums as they may estimate to be required to cover the expenditures for that year in respect of matters coming within their duties . . . not to exceed one cent in the dollar on the assessed value of such property." Unincorporated villages, even when they become police villages, are represented in the county councils by the reeves and deputy-reeves of the townships in which they are situate.

When an unincorporated village and its immediate neighbourhood has 750 inhabitants, as shown by a census taken by order of the county council, and the residences of these inhabitants are sufficiently near, the county council, on petition of not less than 100 residents, freeholders and householders, of whom not less than one-half are freeholders, shall erect the village and neighbourhood into an incorporated village. No village or town, the population of which does not exceed 1,000, can occupy more than 500 acres of land, and no addition can be made to its limits or area except in the proportion of not more than 200 acres for each additional 1,000 souls. There are other restrictions of a like character to the increase of area. If the newly incorporated village lies in two counties it must be annexed to one as the counties may agree, and if the counties do not agree the Lieutenant-Governor, on memorial from the wardens or petition from 100 freeholders, annexes the village to one of the counties. If the village is separated from the township the share of the township debts which it must pay and of the township property which it should own are settled as prescribed by the Act. The incorporated village is governed by a council composed as township councils are, of one reeve and four councillors elected annually. When a village has the names of 500 freeholders and householders on the assessment roll it elects a deputy-reeve instead of one of the councillors and for every additional 500 an additional deputy-reeve is elected. The reeve and deputy reeves, when there are any, represent the village on the county council. The powers of the council respecting all matters within the village appear to be ample.

If an incorporated village desires to extend its boundaries, or to be annexed to another municipality which consents to such annexation, or if a village desires to become incorporated, such change is made in either case by proclamation of the Lieutenant-Governor in Council. In case of an incorporated village, whose population does not exceed 2,000 and whose obligations and debts do not exceed double the net amount of the yearly rate then last levied and collected, the county council may, on petition, reduce the area by excluding lands wholly used for farming purposes. Several other provisions are made to meet exceptional cases.

When a village has more than 2,000 inhabitants it may become a town. Due notice must be given of the intention of the council to apply for the change. When proof is submitted to the Lieutenant-Governor in Council that such notice has been given and that the population exceeds 2,000 he "may by prolamation erect the village into a town." The Lieutenant-Governor may divide the town into wards. No town shall have less than three wards and no ward less than 500 inhabitants. Subsequently, on application based upon a resolution passed by two-thirds of the members of the council, the Lieutenant-Governor may divide the town anew into wards, either within its old limits or by extension of those limits, or any part of the town, or any territory added to the town. The council of the town consists of a mayor, who is the head, and of three councillors for every ward if there are less than five, or of two for each ward if there are more than five. The council of a town having less than five wards may, upon petition of not less than 100 municipal electors, reduce the number of councillors for each ward to two. The mayor is elected annually by the electors of the whole town. If the town is not separate from the county a reeve and as many deputy-reeves as it is entitled to according to its population are also elected. The powers of the town council are fully defined.

The ward system is almost universal in Great Britain and prevails in a great number of the cities of the United States. But in New York which has only one board of council of only twenty-two members, six are elected by the city at large, fifteen are elected by the five senatorial districts, and one by an exceptional district. In Brooklyn the twenty-six wards are grouped into three aldermanic districts, which elect twelve of the members of its one board, and seven others are elected by the city at large. Illinois permits its cities to choose whether the members of their councils shall be elected by wards or by districts, formed of contiguous and compact territory, containing as nearly as practicable an equal number of inhabitants. Chicago has adopted this system. In several cities of Michigan the councils are of one board, and a number of the members are elected by the cities at large. There are cities in which all the members of the council are elected by the people acting together. When the ward system prevails a revision is made after each

decennial census, in order that the population of the several wards shall be as nearly as possible equal. In England a revision takes place only when asked for by two thirds of the council, but there the commissioner appointed for the purpose is required by law to have regard as far as practicable as well to the number of persons rated in the ward as to the aggregate rating of the ward," in order that the representation of persons and property may be as fair as possible.

In Ontario a town may withdraw from the jurisdiction of the council of the county in which it is situate. The share of the county debt which the town must bear and the proportion of the necessary county expenditure which it must annually contribute may be settled by agreement or arbitration. When the agreement or award is submitted to the Lieutenant-Governor he issues his proclamation and thereupon the town assumes a position almost analogous to that of a city. In several states of the union the only towns are those territorial divisions which we call townships. In most of those states they have only cities and villages, but some of the cities are as small as some of the towns of Ontario. The village is never wholly separated from the township there, or the city from the county, in municipal matters. Indeed in some cases—notably in New Haven, Connecticut—township organization and government exist within the cities which have special charters and a city government also.

In Ontario a town which has 15,000 inhabitants or more, whether it has been separated from the county or not, may become a city. If it has not been separated, the amount of the county debt which it must assume having been settled by agreement or arbitration, the Lieutenant-Governor, when the requisite evidence has been submitted to him, may, by proclamation, erect the town into a city. The council of a city consists of the mayor elected annually by the city at large, and of three aldermen elected annually by every ward. The powers of the city councils are very great.

In Illinois any area of contiguous territory, not exceeding two square miles, having a population of at least 300 inhabitants may become a village. Any thirty legal voters may petition the county judge who thereon shall appoint a day on which the electors of the district may vote on the question as at town elections. The returns are made to the judge who causes a statement of the result to be entered upon the records of the county court. If a majority of the votes cast is for village organization the village is thereby organized. Six trustees are elected to hold office for two years—three going out each year. The trustees elect one of themselves president. This body have a common seal and all powers conferred upon the councils of "cities not exceeding 5,000 inhabitants." The comstitution of the state of Michigan expressly authorizes the legislature to confer powers of "a local legislative and administrative character upon towns, villages, cities and counties." Chapter 127 of the compiled statutes provides that the board of supervisors of a county may, after application duly made and the hearing of all parties interested without reference to the electors generally, incorporate as a village any part of a town or towns (townships) not included in any corporated village and having a population of not less than 300 in a territory of not more than one square mile. At an election subsequently held, under the direction of the board, three trustees are elected for one year and three for two years; every following year three are elected for two years to take the place of three going out. A president of the board of trustees and several officers are also elected. Other officers may be appointed. The powers of the board are defined at length.

In Illinois any incorporated village having a population of not less than 1,000 may become a city. If an eighth of the legal voters voting at the last preceding municipal election petition the president and trustees to submit the question to a vote of the electors of the village it becomes their duty to appoint a time and place, or places, at which such vote shall be taken, and if a majority of the votes cast is in favour of the change an entry to that effect is made on the records of the village and thenceforth the place is deemed to be a city. An area of contiguous territory, not exceeding five square miles and having a population of not less than 1,000 inhabitants, not included within any incorporated town or city may become incorporated as a city. In such case application is made by at least fifty legal voters of the district to the county judge who orders that an election

shall be held at a fixed time and place within the district and names the election judges. The result is entered on the records of the court. If a majority decide for city organization the inhabitants of such territory . . . . shall be deemed to be incorporated as a city. Provision for the subsequent election of city officers is made. The aldermen may at such election be elected on a general ticket. As in other cities a mayor is elected for two years by the city at large. The number of aldermen varies from six in cities not having more than 3,000 inhabitants to the maximum thirty-six. The council may divide the city into wards and in such case each ward elects two aldermen. Where the minority representation system is adopted the city is divided into districts, not less than two or more than six, and each elects its aldermen. The aldermen hold their seats for three years, one half going out each year.

In Michigan special charters were given to several cities and villages. The general municipal Act offers facilities to these to substitute for their charters incorporation under the general Act. Villages having 3,000 inhabitants may become cities. The cities which have less than 10,000 inhabitants are divided into two wards for each 3,000 and an additional ward for every additional 2,000. In cities of more than 10,000 there is an additional ward for every additional 4,000. In cities having no more than three wards two additional aldermen are elected by the city at large. There is but one board of council in cities incorporated under the general Act. The mayor is elected by the city at large for one year. The aldermen are elected for two years, one-half going out each year. The legislature may create any city of 20,000 inhabitants a county.

Organization of Counties.

In the United States generally counties are organized by the legislature. In some a two-thirds vote is necessary for the passing of any measure relating to county organization, and the assent of the inhabitants is required before any change in the organization of a county can be made. The minimum area of a county in most states is 400 square miles, but in some the minimum is six hundred miles.

The constitution of Kansas, art. 9, sec. 1, enacts that "The legislature shall provide for organizing new counties, locating county seats and changing county lines, but no county seat shall be changed without the consent of a majority of the electors of the county, nor any county organized, nor the lines of any county changed so as to include an area of less than 432 square miles." The second section says, "The legislature shall provide for such county and township officers as may be necessary."

The constitution of Illinois provides that no new county shall be formed by the general assembly which would reduce the county or counties from which the territory is taken to less contents than 400 square miles; that no county shall be formed of less contents; that no county line shall pass within less than ten miles of the county seat, and that no county shall be divided or have any part stricken therefrom without submitting the question to the vote of the people. Chapter 34 of the revised statutes provides how such question shall be submitted and effect given to the decision of the electors and how questions of debts, liabilities and assets shall be adjusted between the new county and the county or counties of which it formed a part. The affairs of counties having township organization are managed by a board of supervisors composed of "the town and such other supervisors as may be elected according to law." The affairs of other counties are managed by boards composed in each case of three commissioners.

The constitution of Minnesota, article eleven, provides that the legislature may, from time to time, establish and organize new counties, but no county shall contain less than 400 square miles, nor shall any county be reduced below that amount, and all laws changing county lines in counties already organized or for removing county seats, shall, before taking effect, be submitted to the electors of the county or counties, to be affected thereby at the next general election after the passage thereof, and be adopted by a majority of such electors. Counties now established may be enlarged, but not reduced below 400 square miles." Another section of the same article says, "The legislature may organize

any city into a separate county when it has attained a population of 20,000 inhabitants, without reference to geographical extent, when a majority of the electors of a county in which such city may be situated, voting thereon, shall be in favor of a separate organization."

The constitution of Wisconsin provides, art. 4, secs. 22 and 23, "The legislature shall establish but one system of town and county government which shall be as nearly uniform as practicable," and "the legislature may confer upon the board of supervisors of the several counties of the state such powers of a local legislative and administrative character as they shall from time to time prescribe." Article 13 provides that no county with an area of 900 square miles or less shall be divided or have a part stricken therefrom without submitting the question to a vote of the people of the county and the approval of a majority, and that no county seat shall be moved without such submission and approval.

The constitution of Michigan, article 10, provides that no organized county shall ever be reduced by the organization of new counties to less than sixteen townships, as surveyed by the United States, unless a majority of the electors in each county to be affected so decide, and that the legislature may organize a city of 20,000 inhabitants into a separate county, when a majority of the electors so desire.

The general Act of Michigan provides that "the boundaries of counties shall remain as now established unless the same shall hereafter be changed by the legislature." Provision is made for the government of unorganized counties, for organizing and dividing counties. The governing body in each of the counties is a board composed of one supervisor from each township and city, but Detroit, Monroe and Grand Rapids send a larger number.

In Ontario, as the Lieutenant-Governor in Council may, by proclamation, annex a township newly laid out by the Crown, and forming no part of an incorporated county, to any adjacent county and may incorporate it with some township of the county, and the townships remain so united until the new or junior township has 100 resident freeholders and householders and then it may be separated from the senior, an arrangement having been made as to the division of property and liabilities, so he may, by proclamation, form into a county any new townships not within the limits of an incorporated county, and annex it to an adjacent incorporated county. Provision is made for the government of such counties when united and for their separation when the population of the junior county has reached 17,000, for the appointment of a provisional warden and council, and the division of property, debts and liabilities. When this has been done the Lieutenant-Governor appoints for the junior county a sheriff, one or more coroners, a clerk of the peace, a clerk of the county court, a registrar, and at least twelve justices of the peace, and then, by proclamation, completely separates the junior from the senior county.

Government of Counties.

In England little essential change was made in the government of counties for some centuries. From the time of Edward III. the Quarter Sessions had large judicial functions, and to a great extent managed county affairs. Many important matters of a municipal character, however, were managed by independent bodies such as the Boards of Poor Law Guardians and the boards created under the several Health Acts. When the present public school system was established it was placed under the management of local boards independent of the Sessions. The licensing of taverns, places of amusement and various occupations was placed under the control of officers appointed by the Government. Special boards were also created in many places by special Acts of Parliament. The powers as to highways, bridges and other works formerly held by the Quarter Sessions were by the Local Government Act transferred to the county council, whose members are elected, and the control and management of the county buildings and of the county police are vested in joint committees of the council and the sessions. Another has been added to the many bodies employed in managing municipal affairs, but this change may lead to a complete and simple system.

Those states of the Union which first made the county the unit of their municipal system naturally followed the example of England as soon and as far as circumstances permitted. But it was not until 1634 that Virginia was divided into counties. The number was eight at first, and these were to be "governed as the shires in England." The number of counties was increased several times, and in 1781 was seventy-four. The county was sub-divided into parishes. The justices were appointed by commission in colonial times and after the revolution were elected by the parishes. The system in nearly all the Southern States was similar to this, the process of formation and the ultimate result being somewhat different in each. In some the Hundred was introduced, but as there really was no reason for its existence, it soon disappeared, surviving only in Delaware, where the three sub-divisions are still called Hundreds; in reality these are but large townships. After the civil war and during what is called the reconstruction period an attempt was made to introduce something like the township system into Virginia and West Virginia, and changes were effected which rendered the municipal government of these states different from any that existed anywhere previously. Their present system is very complex. Maryland has elective county commissioners. In Delaware the old county court, composed of commissioners elected in the hundreds, still manage county affairs; the treasurer is nominated by the commissioners; the sheriff and coroner are elected. Alabama has adopted the commissioner system with elective officers. In Mississippi the county board is composed of five supervisors, each elected for a district every two years, and the principal county officers are elected by the people. In Arkansas and Texas county affairs are managed by elected commissioners. In Louisiana the administrative area is styled a parish, but its government is that of the county. In South Carolina three county commissioners are elected biennially to manage highways and all matters relating to taxation. Its assessment system is peculiar. The Governor, with the approval of the Senate, appoints an auditor for each county; to him the general management of the assessment is given; he appoints a board of three assessors for each township or tax district; the board chooses its own chairman, and the chairmen of all the town boards constitute the County Board of Equalization; the president of this is the county member of the State Board of Equalization. In North Carolina each county has a board of from three to five commissioners, who are appointed biennially by the justices, with whom they are required to meet in joint session. They may audit claims, and they have the management of the highways, but they cannot levy taxes without the assent of a majority of the justices. Nearly all the county offices are elective.

In New England township organization preceded county organization, and even to this day the county system is very defective in some of those States. It has attained greater development in Massachusetts and Maine than in any of the others. Massachusetts is divided into fourteen counties, and each county elects three commissioners. Originally the management of county affairs was vested in the General Sessions of the Peace. After that and until 1828 the county authority was a court of sessions composed of a chief justice and two associates appointed by the Governor; but in 1826 the laying out of public roads was given to five commissioners in each county appointed by the Governor. In 1828 a further change was made—the Governor was authorized to appoint three or four commissioners for each county who would be commissioners of highways, and exercise the general powers of the Court of Quarter Sessions. In 1835 the commissioners were made elective.

In Maine the entire supervision of the financial business is entrusted to three elective commissioners.

In Rhode Island there are five counties, but each of these is merely a circumscription for the holding of courts and for the election of a sheriff and other officers. In Vermont each county elects one commissioner annually, whose duty it is to appoint agents to sell liquors for medicinal, chemical and manufacturing purposes, and "the County Court exercises a higher jurisdiction in certain questions connected with the highway administration." The county government, which we have fully described elsewhere, is peculiar and interesting. In New Hampshire each of the ten townships elects every two years three commissioners, a sheriff, treasurer and other officers. The commissioners may elect

one of their own number to act as clerk, and they have the care of the county property, have charge of paupers and lay out highways, but in all important matters they are subject to the control of a county convention composed of those who represent the towns of the county in the Legislature. This convention meets biennially in June—notice having been given by the Speaker of the Assembly—elects its own chairman and clerk, levies the county taxes and authorizes the commissioners to issue bonds and to repair buildings when the cost does not exceed $1,000. It appoints also two auditors, "one each from the two leading political parties."

In the middle states county government took a different shape. In Pennsylvania a board of commissioners was the chief county authority at an early date, but nearly all the officials were elected by the people and the townships had considerable powers. Some American writers contend, that in this state county government first attained full freedom, but to-day its county system is exceedingly complex. Each county has a triple authority—the board of commissioners to whom belong the construction and repair of bridges, the oversight of the poor, the letting of contracts for public works, and the levy of taxes; a board of auditors who audit the accounts of the commissioners and county officers, and the court of quarter sessions composed of the judges of the common pleas, which must approve of the official bonds of the commissioners, and has the right jointly with the remaining commissioners to fill a vacancy on that board by appointment, and the right to establish school districts, incorporate boroughs, change or divide townships, alter election districts, license taverns and pedlers, and nominate certain town officers at failure of the people to elect. The commissioners may erect county buildings and borrow money for the purpose only with the approval of the sessions and of two successive grand juries. In New York was first introduced the system of managing the affairs of the county through a board composed of the heads of the township, municipalities and representatives of the cities.

The Virgina system as it is called, was generally adopted by the south-western states. The county system of New York or of Pennyslvania, modified by the introduction to a greater or less extent of the New England township system, was generally adopted in the North-west. In Illinois the southern system and the systems of the eastern and middle states exist side by side.

In Ontario a system resembling that of Virginia was at first established. For some years after the conquest, the commandant at Detroit then held by the English was practically the sole judge and legislator for the whole of western Canada. In 1767, the commandant by his own authority created a court over which Philip Dejean presided. The Act of 1774, vested all legislative authority in the Governor-General and his council. Practically, however, martial law reigned in the far west, and in 1779 an arbitration court was established at the instance of the commandant. In 1788 "the first step was taken towards the establishment of civil government in the western part of the province. What was soon to be styled Upper Canada was then divided into four districts. For each district a court of common pleas with plenary jurisdiction to be held by three judges nominated by the Governor-General was erected; justices of the peace were commissioned who could hold courts of general sessions, and there were also appointed a clerk, a coroner and a sheriff." The districts were afterwards subdivided as population increased, but their municipal affairs were always managed as in the southern counties by courts of quarter sessions. A township system was introduced soon after the Quebec Act went into operation, but for many years the town meetings had little power, and the officers elected by them acted under the authority and control of the sessions. It was not until 1849 that the present municipal system was fully established.

An American writer says: "Throughout the entire west, but two types of county organization exist. These may be called the commissioner system, under which the superior authority is centralized—usually in the hands of three men—and the supervisor system under which these powers are vested in a more or less numerous assembly of township representatives. The first type which has descended from the colonial laws of Pennsylvania, through the states of Ohio, Indiana and Illinois, prevails in the majority of states and territories. Under both systems all the county officers are elective."

In the east, Massachusetts, Maine and Pennsylvania, have adopted the commissioner system; in the south, Kansas and some other states; in the north-west, Ohio, part of Illinois, Iowa, Colorado, Nevada, Wyoming, Idaho, Dakota, Minnesota, Montana, and Washington territory. The number of commissioners is generally three, but in some cases is five. In some cases they are elected by the county at large, in others by districts, and the term of office is in most cases three years, but in some it is two years, and in others four. In California the county board has five members called commissioners. In Oregon only two commissioners are elected in each county and these form a board only when sitting with the county judge.

The powers and duties of the county boards, whether of commissioners or supervisors, are very great, but they differ in almost every state. They are greatest where township organization does not exist. Under township organization the power of the county board is greatest in the states, in which, as in Indiana and Ohio the Pennsylvania plan prevails, and least in Minnesota, Michigan and the other states in which the New York plan has been so modified as to increase the powers of the town government. In some cases the members of the county board discharge several of the duties which in other cases are entrusted to officers elected expressly for the purpose. This may be said also of the officials. In some counties all accounts must be submitted to the county auditor, and he apportions the taxes for county, city and township purposes; in some, the county treasurer collects all taxes and pays over what he collects to state, county, city and township treasurers. In Missouri, Washington, Dakota, California, Oregon, Nevada, Colorado and Wyoming, there is a state assessor. In those counties of Illinois which have not township organization the treasurer is ex-officio assessor. The board of control is we believe peculiar to Ohio.

The variety is almost endless. We have described somewhat fully the systems of several of the more important states.

Ontario adopted in 1849, a system which in its essential characteristics, resembles the system which Professor Howard describes as "the representative county system," and of which he says that "it seems to be one of the most perfect productions of the English mind." Other Americans writers speak of this system in terms as eulogistic. The township municipality has power as great in Ontario as in any of the states of the North-west; it is represented in the county board by its reeve or the head of its municipality, and where the population is large, by one or more deputy-reeves. The towns not separated from the county and villages are represented on the county board in the same way, and the county board so constituted has ample powers. But the differences between the Ontario system and that of any of the states organized on the township plan are important. In Ontario the township exercises all its municipal powers through the township council; the county, all its powers through the county council, and none of the officers of township or of county are elected. The appointment of the sheriff and the registrar by the provincial government, and the interference of the Lieutenant-Governor in council in matters of organization and re-organization, most American writers would regard as a serious curtailment of municipal rights.

That which those American writers most admire in the representative county system, viz., the representation of all the minor municipalities on the county board, is said to cause some dissatisfaction in various parts of this province, chiefly, because on the present scale of representation the councils must be so large, although cities and towns separated from counties are not represented on them. No one as far as we can learn is of opinion that the powers of the county councils should be materially enlarged. Indeed some of the powers they possess are seldom exercised. It is contended that the work they actually do could be done more satisfactorily by a smaller body, and that as much of the county expenditure is practically uncontrollable, the expenses of the council are quite out of proportion to the amount which they may dispose of at their discretion.

Similar objections, we find, are made in some of the United States. In Nebraska the county was first organized, and when it was proposed that the township county system should be adopted many opposed it on economic grounds. "Will not the new govern-

ment," the electors asked, "on account of the multiplicity and reduplication of offices be much more expensive than the old? Will the new board of supervisors—a local legislature sometimes composed of many members—be able to administer public affairs as promptly, intelligently and honestly as the commissioners?" It was not until 1883, and after several attempts, that an Act of the Legislature was passed authorizing any county to adopt this system. In the five years that have since passed only twenty-four of the eighty-three organized counties of that State have put the law in operation. We have seen that in Illinois many counties still adhere to the government by commissioners and have no township organization. Professor Howard admits that the objections to the system he admires so much are not without force. He says (pp. 442, 443), "it is objected that the supervisors (reeves and deputy reeves under the Ontario system) are unable to conduct county affairs so speedily, intelligently and impartially as the commissioners. The board, it is asserted, is too large for the transaction of fiscal and other executive business requiring careful consideration and special knowledge. And it must be confessed, whatever may be the countervailing advantages of the more democratic type of organization, that this objection is sometimes a very serious one, particularly when the county contains within its limits a city or large towns entitled to representation on the board, whether by wards or according to population." In several of the States, as in Ontario, representation on the county board increases as population increases. In Lancaster (Nebraska) containing the city of Lincoln, township organization was defeated in 1885 mainly because the county board would have some fifty members.

When the English local government system for counties is complete it may afford a solution of some of the problems which are found so difficult of solution in Canada and the United States. At present the members of the county councils are elected by districts and there seems to be no intention of giving to the district municipalities yet to be created that representation on the county board which so many American writers regard as the very perfection of the municipal system.

Government of Cities.

The system of government in the cities of the United States always differed considerably from that of Ontario. The cities of the United States are generally divided into wards, but the division, which in many is readjusted decennially, is based as strictly as may be upon population without respect to property and seems in no case to be arbitrary. In New England, in New York and other states cities are incorporated under special charters and the diversity of their provisions is enormous. The tendency of late has been to uniformity and now the constitutions of eleven states absolutely prohibit special charters. This has led in some cases to a complex classification and grading of cities in the general Acts, which generally seems to have no other purpose than the maintenance of old forms of government and modes of action to which the people of the cities have become accustomed and attached. In very many of the cities two boards of council exist in imitation of the federal and state legislatures; it is intended that one should serve as a check on the other and the better to effect this the members of the two boards in many cases represent different constituencies and are elected for different periods. As a further check the power of veto such as the president exercises in federal legislation and the governor in the legislation of the State is given to the mayor who is elected by the city at large, and who in most cases does not sit at the council board. In very many cases this is nearly all the real power the mayor possesses. In some cases the mayor, if he thinks one or more items in an appropriation bill objectionable, to prevent the passing of these must veto the whole. In such cases the exercise of the veto power is much restricted. In some cases where there is but one board of council a portion only of its members are elected by wards or districts, and the others are elected by the city at large as in the cities of New York and Brooklyn. In these cities the substitution of large electoral districts for wards does not seem to be regarded as a sufficient guard against the influences said to be so powerful for evil wherever the ward system exists unmodified. Another check on the action of the councils is the election of several of the chief municipal officers by the people. In some states the constitution expressly provides for the

election of such officers; but the number that must be elected by the people and the number that may be appointed by the council on the nomination of the mayor or otherwise differ greatly even in the large cities of the same state. Until the system of government was changed in some of the great cities—a few years ago—all legislative and administrative power—except what the people exercised themselves—directly in some cases and in others through officers elected for special purposes—was vested in the council and exercised directly by it or through its committees and through officers whom it appointed and dismissed at pleasure.

English boroughs of all classes may be divided into wards. The council is of one board. Each ward elects two councillors; the councillors elect aldermen equal in number to one-third of the councillors. The aldermen hold office for six years; the councillors for three. This mode of electing one-fourth of the council is supposed to render that body more conservative and prudent and to secure a continuity of policy. From this, which is a very old custom, some of the American cities probably took the idea of having a certain proportion of their city councils elected by the cities at large. All sit at the same board and the powers of all are equal. The council so constituted elect the mayor who presides at their meetings, but has no power to control their action. The council appoint all the municipal officers and exercise all legislative and administrative authority directly or through their committees. They cannot increase taxation beyond a certain point, however, or incur debt without the permission of the Treasury or of the Local Government Board, and in several cases the sanction of Parliament is necessary.

This system seems to work satisfactorily in England. But when in the cities of the United States in which the population is reckoned by hundreds of thousands, waste, extravagance and corruption became rampant, and municipal reform became absolutely necessary those who gave most attention to the subject agreed that the only certain remedies were the separation of the executive from the legislative functions and the concentration of responsibility. The circumstances of a large American city differ widely from those of any of the large cities of England. In the cities of the United States the representative of a ward who as one of the council had power to determine what work should be done, what money should be spent, what taxes should be imposed, to whom a contract should be given and what accounts should be paid, and who as member of a committee of the council superintended the work done and controlled the officers to whom the preparation of plans and the inspection of materials and work were entrusted, was regarded as a model of exemplary honesty if he jobbed and log-rolled only for the especial benefit of his ward.

In New York, in Brooklyn, in Chicago and other cities the ward system has not existed for some years. In New York sixteen aldermen are elected by districts and six by the city at large. In Brooklyn twelve aldermen are elected by the four districts and seven by the city at large. The mere abolition of that system where it existed did not prove sufficient even with such protection as the use of the veto by the mayor could afford. In Boston, Brooklyn, New York, Philadelphia, Cincinnati and other cities the city council now wields little more than legislative authority. The executive power is placed mainly or wholly in the hands of the mayor who appoints or nominates all the municipal officers who are not elected by the people, and is held personally responsible for the manner in which they discharge their duties. In New York the mayor appoints all the heads of departments without reference to the council, as none of the city officials are elected in that city. In Brooklyn the auditor and comptroller are elected and the mayor appoints all the others. In Boston, Philadelphia, Chicago and St. Louis the mayor nominates and on his nomination the council appoint all the officers who are not elected by the people. This practically places the appointing power in the hands of the mayor. In New York a board of estimate of which the mayor is head, and the comptroller, the president of the board of taxes and the president of the board of aldermen are the other members, prepare the estimates for the year after having received the reports of the heads of departments, and although the estimates are submitted to the council the board, if unanimous, may override any objections made by that body. Nowhere else does a body so slightly connected with the council possess such power. In Brooklyn

there is a similar board, but the council may reduce any of its estimates. In other respects the council has more power than that of New York. The law requires several sums to be provided for services named. In nearly all cases the council makes all appropriations except such as are provided for by statute even though the estimates may be prepared by another body or be subject to the revision of such a body.

But the mayor is not as absolute in those cities as may be supposed. The statutes provide expressly for the organization of the departments of the city service. The charter of the city of New York, for instance, provides that there shall be eleven departments which it names, states what the duties of each shall be, how its affairs shall be managed and how many subdivisions or bureaus there shall be in each. It provides also what the salaries of the heads of departments, of the commissioners composing the board which manage such department as police, health, charities and corrections and of the members of the board of aldermen shall be. Where the salary is fixed by the council it cannot afterwards be changed during the term for which the officer has been elected. The department of public works has charge of all work on the streets, such as laying down sewers and drains, laying down water pipes, grading, paving, flagging, curbing and guttering streets, laying down sidewalks, superintending the laying of gas pipes and the lighting of the city, the removal of encumbrances, the repair and maintenance of public buildings and the collection of the revenue from the sale and use of water. In this department there are eight bureaus and the duties of each are prescribed by the statute. The head of each department appoints all his subordinates. The mayor may not remove the head of a department whom he has appointed except for cause, and that cause must seem sufficient to the governor of the state. As the heads of departments and commissioners hold office for various terms no one mayor appoints them all. In Brooklyn the head of a department can be removed only on application to the courts. In Cincinnati it has been thought advisable to place the executive power in the hands of a paid board of five members appointed by the governor of the state, and holding office for five years. This board, called the board of public affairs, prepare estimates for all ordinary expenditures and submit them to the council by whom they may be amended. No appropriation for such expenditures can be made without the approval of the council, but after both bodies have agreed as to the estimates these are submitted to another board, of which the mayor and comptroller are members, and by this board any items of the estimates may be reduced. Large expenditures for the permanent improvement of the streets are placed absolutely under the control of the board of public affairs. The police are under the control of another board whose members are also appointed by the governor. People of all parties seem to approve of this system. So far we believe no charge of corruption, or jobbing, or extravagance has been made against the board of public affairs. The savings they effect are said to exceed, many times, the amount of their salaries.

When a comptroller has such power as is given to that officer in New York, Brooklyn, Philadelphia or Cincinnati, and uses it properly, he may do much to prevent improper expenditures and improper payments. How a man sufficiently honest and able can best be secured for a position of such enormous responsibility it may be difficult to determine. In New York the comptroller is appointed for four years by the mayor, who himself holds office only for two years. In Brooklyn, Philadelphia and Cincinnati, he is elected for two or more years.

The system in Ontario still essentially resembles that which works satisfactorily in England, and which seemed to give satisfaction in the cities of the United States, while they were comparatively small, but broke down completely in those cities when they grew so large that it became impossible for the ratepayer to ascertain from day to day by personal observation what his representatives in the city council were doing.

In Ontario all municipal elections are annual. In English boroughs the councillors are elected for three years, one-third going out each year, and the aldermen for six years. Under the new local government system the members of the county councils are also elected for three years and the aldermen for six. In the United States generally, whether the council consists of one board or two, the members are elected for more than one year,

and in many cases the mayor holds office for more than one year. The terms for which the mayors and members of the council are elected in several of the more important cities are elsewhere stated.

Powers of Municipal Councils.

It would be impossible to compare the powers conferred upon our township, village town, city and county municipalities with those possessed by the varies municipal bodies in the United States, so very different is the distribution of these powers even in the different states, and so much does the Ontario system differ from all the systems in the United States. A comparison between the Ontario system and any one of the typical systems of the United States would occupy much space and would be of little practical value. It will be found that taken as a whole, the powers possessed by the municipalities of Ontario, are except in one or two matters as great as those possessed and wielded by the municipalities of any state in the union. Of the many whom we have consulted not one has stated or suggested that the powers of the township council to deal with township affairs of the village, or town council to regulate the affairs of its municipality, or of the county council to do all that is expected of it are insufficient. A careful examination of the consolidated municipal law, leads to the conclusion that only such changes should be made in any of the sections which define the powers of the municipalities as actual experience may prove to be desirable. Complaints were made by some, of excessive expenditure; by others, of neglect or of waste. The complaints as to the manner in which property and income are assessed were numerous, as were the suggestions as to the best mode of obtaining a satisfactory or an equitable assessment. The present system of audit too was complained of by many as unsatisfactory, and changes in the system were suggested as is elsewhere stated, but no one suggested that the evils complained of could be remedied by an increase of the powers of the municipal councils. In all the recent changes made in cities of the United States, protection against abuse of the powers possessed by the municipal authorities has been the main object. Whether such protection is required in Ontario, and if it is, what are the means by which it can be attained, are questions of much importance.

We have heard it urged that a city so large as Toronto could be better governed if it had a charter of its own. On enquiry it was generally found that those who desired a separate charter meant that the city council should have unlimited power in all that relates to the city, and be practically independent of legislature and parliament. Municipal institutions on such a basis exist only where the municipality and the state are coterminous and identical. In eleven states of the union special charters are now absolutely prohibited. Where, as in the state of New York, special charters are still given, there is not as far as we could discover by a very careful comparison, any one that confers larger powers upon a city government, than are conferred by the municipal law of Ontario. Mayor and council acting together, have as much power in any city of Ontario as in Boston, Brooklyn, Buffalo or New York. Amendments are frequently asked for, it is true, as actual experience shows, that a change in our local improvement system is desirable, or that the provision made in some chapter or section is not precisely what was intended or what is necessary. It would be well perhaps if changes were not so often made, but changes are quite as frequent and as numerous where special charters are given.

We have described briefly in outline the powers of the various municipal bodies in several states of the union. A comparison of these descriptions with the provisions of titles, one, two, three and four of part seven of the Ontario Municipal Act, with part eight and with other acts relating to matters municipal will show that the powers conferred on the municipalities to purchase, expropriate and hold properties required for public purposes, to erect, repair and maintain public buildings, to lay out, construct, repair, extend, or alter highways, to construct and maintain bridges, to construct and maintain sewers and drains, to lay out, grade, extend, alter, widen, pave, macadamize or gravel, clean and light streets, construct sidewalks, provide or regulate waterworks and gasworks, establish and regulate markets, construct and regulate wharves

and slips, and do all else that a municipality ought to do, are essentially alike, although the manner in which the work is to be done or the agency is not always the same. So it will be found that the provisions as to the manner in which roads lying between counties or between townships are to be built and maintained, and works in which different counties or townships are interested are to be carried out, as to the manner in which townships may be compelled to do what the law requires, and differences between municipalities are to be settled, are essentially the same, although differing in some respects, and especially as to the manner in which they are carried out. It will be observed that there is much difference in the manner in which school affairs are managed, the police are organized and governed, and liquor licenses are regulated, and that the tendency is to withdraw the control of these matters from the municipal councils and to place it almost exclusively in special boards.

Large powers as to the location and management of railroads are given to the county, city and village municipalities in some of the states. The Ontario Railway, Street and Drains Act authorizes any municipality to establish, open, make, maintain, improve, enlarge or widen, alter, divert or stop-up a public highway or drain over, under, along or upon any railway and any lands of a railway company. Section 550 of the Municipal Act gives the municipalities similar powers. The Railway Act also authorises the municipal authorities to lay down water mains on the lands of a railway company, subject in certain cases, to the approval of the commissioner of public works. The Act protects the rights of the railroad and provides that compensation must be made for lands taken or injuriously affected. It is provided that all street crossings constructed under the Act shall thereafter be kept in proper repair by the railway company and all drains by the municipality, and that when a highway crosses or is intended to cross a railway it shall be the duty of the municipality to establish, keep and maintain such street and highway so that the level of the same where it approaches and adjoins the railway shall for a safe and reasonable distance not rise above or sink below the railway more than one inch. The company are required to keep in proper order that portion of their track which the highway crosses. When a railway is to be constructed the company are required to prepare a map and plan of the proposed road and a book describing the properties through which it shall pass and the owners' names. A copy of each of these certified by the commissioner of crown lands must be deposited in the office of the clerk of the peace in each of the counties through which the road is to pass. No deviation of more than a mile from the line of railway thus described is permitted "save in such instances as are provided for in the special Act." Section eleven limits the quantity of land that may be taken without consent of the proprietor for roadway, and for "stations, depots or fixtures." A greater quantity can be taken at any time only on application to the commissioner of public works, who must be satisfied that an increase is necessary in the public interest. Section 29 provides that a railway shall not be carried along an existing highway, but merely across it unless leave has been obtained from the proper municipal authority, and no obstruction of such highway with the works shall be made without turning the highway so as to leave an open and good passage for carriages, and on completion of the works replacing the highway under a penalty. But these provisions do not give to the municipal authorities such powers as to the location of railroads as the laws of some of the United States give even to the municipal councils of villages. In Ontario a railway may be run across all the principal thoroughfares of a city or town at any level that suits the company, and the council has no authority to do more than to require the crossings to be kept in order. Only when it is proposed to carry a railway along a highway is the consent of the council required. The power given to the municipalities in many of the United States for the protection of the property and other rights of the people in such cases are very much greater. It is contended too that the laws of Ontario have no force as regards railroads chartered by the Dominion Parliament or declared by that body to be for the general benefit of Canada. The same question arises as to the powers of the Lieutenant-Governor in Council to compel a railroad company to substitute permanent for swing bridges or to carry a highway or street over the railway by means of a bridge, or under by means of an archway, when the level crossing previously existing has been pronounced dangerous by the commissioner of public works.

Highways.

From a very remote period the construction of the highways and bridges was considered a work of national importance as great as that of constructing fortifications and rendering military service, and yet it was entrusted mainly to the local authorities. It was devided between the tunscipe or tithing, the hundred and the shire, when that was formed, very much on the principle on which it is now divided between township and county in Ontario. When the township became the parish the vestry provided for the construction and maintenance of such highways of a thoroughly local character as were then thought necessary. In later years highway districts were created and highway boards to lay out, establish, construct, improve and maintain district roads and bridges. How the cost or the labour was distributed amongst the people of the township in the more remote period it is difficult to ascertain. That was settled at the folkmoot. It is probable that as in the Province of Quebec at the present day the occupant of land fronting on a roadway was required to keep the road in front of his farm in repair and that the statute labour system is a survival of the system of that period. Statute labour has not been enforced in England for many years. The great highways were in charge of the county authorities and were provided for by the Quarter Sessions while that body controlled county affairs. The toll roads were exceptions. These were not private property as in Ontario and in many of the United States, but were managed in the public interest by bodies known as turnpike trusts. The cost of construction, of maintenance and of management was met by tolls. The toll system has been abolished and the turnpike roads and other county roads are now managed by the county councils which have succeeded to the powers of the Quarter Sessions except in those cases in which the charge was thought more properly to devolve on the highway boards. All are paid for by rates levied by the proper authorities in each case. The system in the United States is essentially the same in the counties which have township organization. In those the township provides for the construction and maintenance of all roads and bridges of a local character within their own borders. Great public thoroughfares in which the whole county is interested, bridges on such thoroughfares; and in most cases bridges over all large rivers of more than a certain width are in charge of the county authorities. In most cases the county authorities have the right to take charge of any road or bridge though wholly within a township if they believe it to be of general importance and they have the right to construct bridges connecting townships and roads along the borders of townships, either at the general expense or at the expense of the townships immediately interested as may seem just. A county may contribute to the cost of a township road or bridge in which it is interested and a township to the cost of a road or bridge undertaken by the county or by another township. Counties may unite in the construction of a bridge connecting them. There are some varieties of detail, but the general principles are the same in these states as in Ontario. In some states, however, the township can only determine what work should be done, what amount should be expended and what tax should be levied. The expenditure proposed must be approved of by the county board and by that board the proposed tax is levied. In nearly all cases the county authorities have power to compel the township authorities to do such work of this description as seems necessary. In most cases the statute labour is employed in the work of the township and the rate imposed is only what according to the estimates is required in addition to the statute labour. In all the states, as in Ontario, a money payment may be substituted for statute labour at a fixed rate of commutation and in some a man instead of paying in money any rate for road improvements for which he is assessed in addition to his statute labour may pay it in labour at a fixed rate. Statute labour seems to have been chiefly relied upon everywhere at first for the making and repairing of roads and there is still much unwillingness in many quarters to substitute a money rate for it. In the states in which there is no township organization the county board whatever its name controls as the Quarter Sessions did formerly in the districts and afterwards in the counties of Ontario the construction and repair of all roads and bridges that do not belong to corporations or to private individuals, and levy all rates.

Sections 524 to 568, inclusive of the Ontario Municipal Act give to the councils of the various municipalities powers as ample for laying out, constructing, repairing, enlarging, extending, changing and repairing highways as are given to the municipalities in any state of the union. Clear distinction is made between the powers and duties of the county, the township, the town and the incorporated village. The minor municipalities construct and maintain highways and bridges of an essentially local character employing their own statute labour and levying a rate in aid. Any one municipality may contribute to the expense of a work in another in which it is interested. A town or village may purchase from the county and maintain at its own cost any bridge or road which it is especially interested in maintaining. The county may with consent of the municipality assume as a county work any road or bridge within any township, town or village. Townships are bound to maintain in good condition the roads built along the boundary line if the the county do not undertake the construction and maintenance of such work, but bridges across rivers which form (or where they cross) a township boundary are always under charge of the county council. If any township neglect or refuse to do its share of work on a road along a boundary line the county council is empowered to enforce its performance, and if it be done through a county commissioner to levy on the defaulting township a rate sufficient to cover the expense. The county council may lay out, construct, extend, change or stop up county roads, taking whatever land or materials may be necessary paying the value thereof, and it must maintain bridges that cross boundary streams and all bridges in villages that cross streams or rivers of more than 100 feet in width, and connect any main highway leading through the county. Provision is made for the construction of bridges over rivers dividing counties. The county council may require that "the whole or any part of a county road within any local municipality shall be opened, improved and maintained by such local municipality." * The whole highway system seems complete and well ordered. The almost unlimited power to establish toll roads remains in the statute book to show that the establishment of such roads was at one time considered desirable.

Streets.

In England, the making, maintenance and cleaning of streets appear to have been regarded for ages as the duty of the owners of the property on each side. When the boroughs all passed into the hands of close corporations whose members regarded the borough revenues as their own property, it was found necessary to get all works of importance done by trustees appointed under special acts of parliament, and special boards were created from time by acts of parliament even to provide proper systems of sewerage and do much else that should have been the duty of the municipal authorities. To this day many authorities exist where there should be but one. In some of the cities of the United States the old system was introduced. In some it has never been essentially changed, but in nearly all it became the duty of the city council to lay out, establish, construct, change, extend, repair, maintain, light and clean streets, gutters, sidewalks and sewers. For years all this work was paid for by a general rate, the council determining each year how much money should be raised in that way and where it should be expended.

Local Improvements.

The system of making street improvements at the expense of the properties to be immediately benefited which is really a return to the very oldest system has grown much in favour of late years. Sewers are constructed and maintained, streets are laid out, widened, altered, extended, graded, paved, swept and watered, and sidewalks are constructed and maintained on this principle now where a few years ago all street work, whether of construction or improvement, was undertaken when the council chose, carried out as the council chose, and paid for out of the general street fund. For some years after the local improvements system was introduced improvements

* Municipal Act, section 566, sub-section 6.

under that system could be made only when in some cases a majority, in others two-thirds —in number and amount—of the property owners petitioned the council. In some cities of the United States all street work has at all times been done by the owners of the abutting and adjacent property at the order and under direction of the city council, or by the council at the expense of the owners. In some of these cities the council may order such portion of the cost as they think just to be paid out of the general city fund. In general, however, the local improvement system is applied to special districts or special work in a district. In some cities of the United States it cannot be put in operation until a sufficient number of the property holders of a district apply to the council by petition. In others the council may, by a mere majority, order any improvement to be made under this system, but if a majority of the owners of property in the district petition against it the work cannot be undertaken unless ordered by a two-thirds majority of the council. The manner in which the cost of the improvements is distributed varies considerably. In some cases the council determine what the limits of the district to be taxed shall be, and what proportion of the cost each property within that district shall bear. In other cases commissioners are appointed by the courts on application of the council, and these determine what properties will be benefited and what share of the cost each should bear. Parties who think themselves aggrieved have the right to appeal to the courts. Generally each property is assessed in proportion to the benefit which the civic officials or the commissioners may think it will derive from the improvement. Where the improvements or any part of them are of public benefit the city usually contributes part of the cost. In one state the properties pay but $1.50 per foot frontage for a main sewer. No matter what the cost may be the city pays the rest.

In Ontario the council of every township, city, town and incorporated village may now pass by-laws for providing the means of ascertaining and determining what real property will be immediately benefited by any proposed improvement, the expense of which is proposed to be assessed . . . upon the real property benefited thereby; and of ascertaining and determining the proportions in which the assessment is to be made on the various portions of real estate so benefited . . . for assessing and levying, by means of a special rate, the cost of deepening any stream, creek, or watercourse, and draining any locality, or making, enlarging or prolonging any common sewer, or opening, widening, prolonging or altering, macadamizing, grading, levelling, paving or planking any street, lane, alley, public way or place, or any sidewalk, or any bridge forming part of a highway therein, or curbing, sodding or planting any street, lane, alley, square or other public place, or reconstructing as well as constructing any work hereby provided for." This does not apply to any work of ordinary repair or maintenance, and the works constructed under this section are kept in repair at the general expense. If a majority of the owners of real property in the district, representing at least one-half in value, petition against the improvement, it shall not be carried out then, and no second notice of assessment for it shall be given by the council within two years. But if such petition be not presented within one month, or if before the improvement has been determined upon a petition in favor of it, signed by two-thirds of the owners of the real property to be benefited by it, representing at least one-half the value, has been presented to the council, they "proceed to the execution and completion of such work with as little delay as possible." In ascertaining the cost of draining any locality, or making or prolonging any common sewer, the council may estimate the cost of construction of branch drains to the line of street and include it in the assessment.

The council may borrow money for carrying out the proposed improvements in order to avoid the necessity of making supplementary assessments, or refunding money in case of over-assessments, or they may make several assessments until sufficient has been realized to pay for the improvements. They may make by-laws regulating the time or times and manner in which the assessments levied are to be paid, and for arranging the terms on which parties may commute their proportional share of the assessment, but the debentures on which, in such cases, the money required is raised, must mature within the probable life of the work for which the debt has been incurred.

The special rate levied to meet the payments under such arrangements is "an annual rate according to the frontage thereof upon the real property, fronting or abutting upon the street or place whereon or wherein such improvement or work is proposed to be done." But section 614 provides that the council may provide a special equitable mode of assessing corner lots and other lots irregularly shaped; section 617 provides that when the lands on either side of a street, lane or alley are from any cause unfit for building purposes the council may determine what part, if any, of the cost of the improvements such lands should bear; section 618 authorizes the council to determine whether other lands than those fronting on the street or place wherein or whereon improvements are made are benefited by them, and what proportion of the cost they should bear, and section 619 provides that the amount to be contributed by such property shall be assessed by a frontage rate. The council may determine that a portion of the cost of such improvements should be borne by the municipality and may issue debentures to provide such share. When the improvement is a common sewer having a sectional area of more than four feet one-third of the whole cost must be "provided for by the council." The council must also bear the cost of all culverts and other works necessary for street surface drainage, of what is chargeable to public sewers on account of street intersections and of that part of the cost chargeable to real property which by any Act is exempt from special or local assessment.

Property assessed for local improvements is, for such period as may be determined by agreement or arbitration, exempt from the general assessment for like purposes, except for the cost of work at the intersection of streets and such portion of the general rate as may be imposed to meet the cost of like works opposite real property which is exempt from such special assessment. Appeal from assessments for local improvements may be taken to the court of revision and from that to the county judge.

Section 625 provides that the council of any city, town, township or incorporated village may by a by-law passed with the assent of the electors . . . direct that all future expenditure . . . for the improvements and services or for any class or classes of improvement or service, for which special provisions, are made in sections 612 and 629, shall be by special assessment on the property benefited and not by law exempt from assessment. Section 630 authorizes the councils of townships and villages to provide light and water as local improvements, the cost to be borne by the property benefited, and sections 631-3 authorize county councils to raise a sum sufficient to defray the expense of making, repairing or improving any road, bridge or other public work lying within one township or between parts of two townships by assessment on all ratable property specially benefited by such improvement described by metes and bounds in the by-law. But such by-law can be passed only when petitioned for by at least two-thirds of the electors rated for at least one-half of the value of the property within the parts to be affected by it, and such by-law must not apply to any public work within the limits of any town or incorporated village. A county council may also, by by-law approved by the electors of the district, assume or acquire a road or bridge lying within or adjacent to one or more townships or incorporated towns or villages, and may raise a sum of money for the improvement thereof by way of loan to be repaid by a "special assessment on all the ratable property within the municipalities which shall be immediately benefited by such road, bridge or public work."

Drainage.

We have described at some length the drainage systems of some of the United States. The chief object, wherever any drainage system has been adopted is to make it as simple, as easily worked, as effective and inexpensive as possible. In some cases power is given to the authorities of the township to organize the owners of the lands to be drained, if they are all within the township; and they elect their own officers and determine at their own meetings what works are necessary and what part of the work each should do, or what part of the expense each should bear. In other cases the township authorities appoint officers who determine what works are necessary, what lands will be benefited, and what part of the cost each parcel of land should bear. When the land to be drained extends into two or

more townships, the authorities of both or the county authorities must act. In nearly all cases it is required that the majority of the owners make application to the authorities of the township or of the county. In some States application is made in the first case to the county court. In that case the judge appoints commissioners, who prepare a map showing what lands are to be affected, a plan of the work necessary, an estimate of the cost and of the amount which the owner of each property should pay. Appeals may be made from their decision to the Judge, who, if he sees fit, may appoint other commissioners to enquire and report. In some cases a jury is empanelled to decide all questions raised as to the necessity of the work, the benefit which any of the parcels of land would derive from it, and the amount of damage that may be done in any case. The amount awarded for damages to the owner of any property to be drained is usually set off against the proportion of the cost for which his property is assessed. In some cases the owners are required, in others they are permitted, to do a share of the work, and to maintain in good condition that part of the dam or ditch, Means are provided in all cases of compelling the unwilling or negligent to contribute or to do their share.

Section 479, sub-section 15, of the Ontario Municipal Act authorizes the councils of municipalities to make by-laws "for opening, making, preserving, improving, repairing, widening, altering, diverting, stopping up and putting down drains, sewers and watercourses within the jurisdiction of the council, and for entering upon, breaking up, taking or using any land in any way necessary or convenient for the said purposes subject to the restrictions in this Act contained." Section 489, sub-section 21, authorizes the council of every township, city, town or incorporated village to pass by-laws "for compelling the owners of land through which any open drain or watercourse passes to erect and keep up water gates where fences cross such drain or watercourse and for preventing persons obstructing any drain or watercourse." Section 509 authorizes the council of township, town or village to make by-laws "for borrowing money and issuing debentures therefor for the purposes and subject to the provisions of the Drainage Act." Section 521, sub-section 12, authorizes the council of a township to purchase wet lands within the municipality from the government or from private owners, to drain such lands, to raise money for the purpose by loan or otherwise, applying to this purpose any of their funds not otherwise appropriated, and to hold such lands or to sell or otherwise dispose of them at public auction. Section 522 provides that whenever a stream or creek in a township has been cleared of all logs, brush or other obstructions to the town line the council may serve notice in writing on the head of any adjoining township into which the stream flows and it shall be the duty of that council to enforce the removal of all obstructions in such stream within their municipality within six months from the time such notice has been received. These powers it is evident are conferred chiefly in the public interest, but a judicious use of them would necessarily be of much benefit to individuals.

The local improvements clauses of the Municipal Act provides that by-laws may be made for deepening any stream, creek or watercourse or draining any locality, and that the engineer may charge to the lands benefited by such work such proportion of the cost as he may deem just.

The Ontario Act respecting ditches and watercourses is simple in its provisions. The fourth section provides that "in case of owners of lands, whether immediately adjoining or not, which would be benefited by making a ditch or drain or by deepening or widening a ditch or drain already made in a natural watercourse, or by making, deepening or widening a ditch or drain for the purpose of taking off surplus water or in order to enable the owners or occupiers thereof the better to cultivate or use the same, such several owners shall open and make, deepen or widen a just and fair proportion of such ditch or drain according to their several interests in the construction of the same, and such ditches or drains shall be kept or maintained so opened, deepened or widened by the said owners respectively, and their successors in such ownership, in such proportions as they have been so opened, deepened or widened unless in consequence of altered circumstances the engineer hereinafter named otherwise directs." Every such ditch or drain shall be continued to a proper outlet so that no lands, unless with the consent—in writing—of the owner thereof, will be overflowed or flooded through or by the construction of any such

ditch or drain, and it shall be lawful to construct such ditch or drain through one or any number of lots until the proper outlet is reached.

The whole work may thus be done by the owners themselves if they agree. If they do not agree any one of their number may notify the others to meet on a day named at some place near the ditch or drain. They may then come to an agreement, and if so the agreement must be reduced to writing and signed by them all. If they do not agree an application may be filed with the clerk of the municipality. If the owners number five or more the application must be signed by a majority. If the council of the municipality in which the greater part of the work is to be done approve of the proposed work, after opportunity has been afforded to all who are interested to be heard, the matter is referred to the engineer of the municipality who, being notified by the clerk, examines the place, hears any evidence that is offered or that he may require and reports. If he thinks the work necessary "he specifies" in his report the locality, description and course of the ditch or drain, the points of commencement and termination of the same, the portion of the ditch or drain to be done by the respective parties, the time within which the work is to be done, and the amount of fees and other charges and by whom they are to be paid. He is not "to assess or bring in without his or their assent more than one additional interested person when the majority of those notified and interested are opposed to being so brought in or assessed," and he is not "to include or assess the lands lying more than fifty rods above the point of commencement of the ditch or drain upon the lands mentioned in the notice . . . nor the lands on either side of the ditch or drain which lie more than fifty rods from the drain and only so much within such fifty rods . . . as will be benefited . . . and then only in proportion to the benefit." The engineer may award that the ditch or drain shall be opened across the lands of parties not interested at the expense of those who are interested, "and thereupon the parties may open the ditch or drain across such lands without being trespassers, but causing no unnecessary damage and replacing any fences opened or removed by them." The report having been filed with the clerk of the municipality due notice is given to all the parties interested. If any feel aggrieved they may appeal in the manner prescribed to the judge of the county court. One of the complaints made to us respecting the laws relating to drainage was that they provide an unnecessarily complicated system of appeal, which in some cases proves excessively expensive. The appeal provided for under this Act in its present form is simple and should be inexpensive. If there is any rock-cutting to be done the engineer may get the work done under contract, let at public competition, and determine the portion of the cost which each of the persons interested should pay. If any of the persons interested do not, within the time specified or such extension of the time as the engineer may allow, complete the portion of the work assigned to him the engineer may let that portion of the work under contract, after due notice has been given to the person interested. When the work has all been completed to the satisfaction of the engineer he makes a report to that effect and in it states what the cost of the work done under contract is what the charges are, and what amount each of the parties interested should pay. If in any case this is not paid after the parties have been notified, the amount with seven per cent. added is placed on the assessment roll and is a lien on the land. The municipality pays the contractors and the engineer.

If one of the owners neglects to keep his part of the work in repair any other owner may notify him and if, after the notice, the defaulter do not make the repairs the other owner may apply to the council of the municipality who thereupon shall order their engineer or inspector of drains and ditches to inspect and report; if he report that the complaint is well founded the council shall, subject to the owner's right of appeal, order the engineer to get the work done by contract, unless the owner himself meantime do the work. The fees of the inspector or engineer must be paid by the defaulting owner if the complaint prove well founded; otherwise by the complainant.

The owner of any land through which a ditch or drain passes may cover it by permission of the engineer, and in such manner as he may direct, but not so as to impede the free flow of water

The work on a drain or ditch may be extended into another municipality. In this case if it be carried on under direction of the municipality in which the work originated, due notice is given to the clerk of the other municipality of the award of the engineer, and of the amount which each owner in that other municipality is required to pay and a copy of every certificate of the engineer which relates to the lands in that municipality; "and the municipal council shall, unless the amounts are forthwith paid by the parties declared by the certificate liable to pay the same, have and take all proceedings for the collection of the sums so certified to be paid, as though all the proceedings had been taken and carried on in the adjoining municipality." Provision is made for using a drain for "draining other lands than those contemplated by the original proceedings" on proper terms and conditions.

In the Provinces of New Brunswick and Nova Scotia there are extensive tracts of marsh lands. In New Brunswick a general law provides that the proprietors of any tract of such land may apply to the county council which thereupon causes the tract to be divided into districts, and orders an election at which each district elects one commissioner of sewers and all so elected form one board. The Act directs how the election shall be ordered and held. The commissioners are elected for three years and may be re-elected. The board has power to do all that may be necessary to repair, strengthen or extend dykes, to cut or widen or clear ditches, drains and channels, make wears and aboideaux and do whatever may be necessary to protect the reclaimed land or improve its condition, or to reclaim and fertilize that which is still waste; but no work of reclamation can be undertaken without the approval of two-thirds of the proprietors. Whenever any work is to be done the commissioners notify the owners stating to each what his share of the labour or the cost may be, and the owner may send a sufficient number of labourers with proper tools at the time appointed to do his share of the work. If any do not then supply the labour required the commissioners employ men to do the work and charge the owners. In some cases, the owners so wishing, the commissioners employ all the labour required. For any expenses so incurred, for their own fees and for all other charges they assess the owners according to benefits, and they have power to enforce payment. In Queen's County, whose situation is different from that of the other counties interested, the county council appoint the commissioners. In certain cases the commissioners may, on application of the owners, be appointed by the Lieutenant-Governor. In Nova Scotia the Lieutenant-Governor may in some cases appoint the commissioners, but the proprietors may, when they choose, select commissioners. It is left entirely to the proprietors to determine how many commissioners there shall be, and in what manner they shall be selected. Two-thirds of the proprietors may at any time, by an order in writing, increase or decrease the number of commissioners, or cause the displacement of some or all of them. The commissioners have powers similar to those of the other province, but whenever the expenditure is to exceed one and a half dollar per acre, they must call a special meeting of the proprietors at which assessors are to be elected to act with the commissioners. In both provinces an appeal may be made by any owner against the assessment.

Chapter 38 of the Revised Statutes of Ontario in order to encourage the laying down of tile, stone and timber drains, authorizes the council of any town, village or township, to borrow in sums of not less than $2,000 an amount not exceeding $10,000, to be lent to the owners of land for such purpose. The debentures must be for $100 each, or a multiple of $100, be payable to the Treasurer of Ontario or order, and have coupons attached equal to $7.36 a year for each $100 for twenty years, this being the amount required to pay off principal and interest within that time. The council, on report of their inspector of drainage, whom they are required by the Act to appoint if they desire to raise money for this purpose, may lend to any owner of land a sum not exceeding 75 per cent. of the estimated cost of the drainageof his land, provided that the amount which must be levied to pay off the loan and the rates levied for other purposes, exclusive of school rates, shall not exceed three cents on the dollar, and that the amount lent in any one case shall not exceed $1,000. The debentures must be deposited with the Provincial Treasurer, by whom they are sold as required, if, on the council having made

application in writing stating the amount required, and the name of the person or persons to whom it is to be lent the Minister of Agriculture, having made sufficient investigation report approvingly of the proposed investment. No part of the money is given to the borrower until the inspector reports that the work proposed has been completed. In his report he states the number of rods of drain constructed on each parcel of land, the cost per rod, and other particulars. The council levy annually on the land so improved for the term of twenty years a special rate of $7.36 for each $100 loaned, over and above all other rates, and make an annual return to the Lieutenant-Governor showing the amount of money borrowed, the number of rods of drainage constructed, the names of the borrowers, and a description of the land upon which the money has been lent and the names of those whose applications have been refused. An owner may at any time pay off what remains due of the amount lent to him. The loans under this Act are a first charge upon the funds of the municipality and provision is made for enforcing the application of the general rates to the payment of arrears, should any accrue, and of seven per cent. interest thereon. The Government are authorized to invest any surplus of the Consolidated Fund, not exceeding at any one time $200,000 in the purchase of debentures issued under this Act.

The "Act respecting Municipal Debentures issued for Drainage Works," provides that when a township municipality proposes to carry out any of the drainage works authorized by any Municipal Act, and makes application in due form, and the Commissioner of Public Works having made investigation reports to the Lieutenant-Governor approving of the investments and "the aggregate amount of the rates necessary for the payment of the current annual expenses of the municipality and the interest and principal of the debts contracted by it do not exceed the aggregate value of three cents in the dollar on the whole value of the ratable property within its jurisdiction," and the debentures to be issued do not exceed $30,000, the issue of debentures to the amount required may be authorized. The Lieutenant-Governor in Council is authorized to invest any surplus of the consolidated revenue not exceeding in the whole at any one time $350,000 in the purchase of debentures under this Act, and may advance the whole par value in any case or retain a percentage until the works proposed have been completed. The amount invested in the debentures of any one municipality at any one time shall not exceed $20,000. The treasurer of the municipality is bound to remit to the Treasurer of the Province the amount payable under the by-law for principal and interest of such debentures within one month after it has become exigible. In case of default the arrears become a first charge on the general funds of the municipality, the council are required to levy in the next year upon the whole rateable property within its jurisdiction to pay in addition to all other demands upon it the amount in arrears, with interest at the rate of seven per cent. per annum, and if payment be not made and the municipal treasurer pay out of the general revenue any sum whatever, except the ordinary current disbursements and salaries, the treasurer, reeve and councillors are made jointly and individually liable for the full amount in arrears with interest and costs.

Another very important law for the promotion of drainge is "the Act respecting the expenditure of public money for drainage works." By this it is provided that the commissioner of public works may on the written application of the council of any municipality, asking for drainage works within the municipality or along a town line of the municipality, or on a petition of a majority of the owners of a tract of land asking that it be drained, undertake and complete the same, and may if necessary extend the work into other municipalities. The surveys are made and the work is carried on by the officers of the commissioner of public works, but after notice given by the commissioner the council of any municipality, in which or along which drainage works have been so executed, appoint three assessors to assess all lands and roads benefited by such drainage. The commissioner furnishes to those assessors a map of the district with the drain or drains marked upon it, a statement of the amount expended, not including the cost of preliminary surveys, and all such other documents as may seem necessary. A copy of the assessment is deposited with the clerk of the municipality. Any person interested who is dissatisfied with the assessment may appeal to the court of revision of

the municipality, and from the decision of that court an appeal lies to the county court judge. Some of those who gave evidence on this matter thought it would be better if appeal were to be made in all cases directly to the county judge. When a municipality in which the work has not originated is assessed for benefits derived from it and is dissatisfied, it may appeal, and in such case the matter is referred to arbitrators, of which one is appointed by each of the municipalities, and the third by the two, or if they do not make an appointment within the time named by the judge of the county court; the decision of two of the arbitrators is final. If in any case error be discovered in the assessment roll after it has been filed with the commissioner of public works, or with the registrar of the district, it may be corrected on application to the county court judge. The council of every municipality in which drainage works have been completed, must, within three months after the assessment roll has been filed, pass a by-law requiring that the amount charged against each lot of land as the amount to be paid each year in liquidation of the cost of the works and interest be placed on the collectors' rolls. This becomes a rent charge on the land and is collected as other taxes, but any owner may pay off at once what is charged against his land or what remains due on account of the assessment for the work. The council are required to remit the whole amount to the treasurer of the province every year, whether it has been actually collected or not, and in case of default, the treasurer, reeve and councillors of the municipality are made personally liable if they pay out of the general fund anything except for ordinary current expenses until this has been paid. The Lieutenant-Governor-in-Council may postpone the payment of arrears when circumstances render it expedient. Any amount charged against crown lands is paid by the commissioner of crown lands Provision is made as to the settlement by arbitration of any claims for damages, the settlement of differences between municipalities, when more than one is interested, between the assessors appointed by such municipalities, for apportioning the amount to be paid, between the owner and occupant of any land held under lease, and for maintaining the works completed under this Act and keeping them in repair The amount that may be expended by the provincial government under this Act, must not, when added to any sums expended under previous Acts and still due, exceed $200,000.

Clauses 51-57 of the Public Works Act empowers the commissioner to employ competent engineers and surveyors to make the necessary examination, surveys and levels of any swamp or bog land occasionally or permanently flooded with water. The commissioner is required to submit in his annual report a statement of the results of such examination and of the cost of reclaiming the lands and his recommendation respecting the same; the approval of the legislature having been obtained he is empowered to make contracts for the construction of drains, bridges, roads, dams, dykes, slides and other works necessary to prevent the flooding of such land or to carry off the water and render the land available for cultivation, and when the works have been completed to appoint overseers to take charge of them. He may stop the construction of a mill-dam, embankment or other obstruction in a stream which a competent engineer reports will cause land to be flooded. He may order the removal of a dam already constructed, or cause a slide to be placed in it. The owner of such dam or embankment is awarded such compensation as he is fairly entitled to, his previous rightful or wrongful action in the matter being taken into account. Arbitration when necessary is provided for.

In none of the northern states of the union, east or west, does a state government afford such assistance in the draining of marsh lands in the hands of private owners, or itself engage to such an extent in the reclamation of such lands. We have not been able to examine as we would wish the laws of those western and southern states which are compelled to do all in their power to protect their low-lands from the floods of the Mississippi and other rivers. In Ireland, although, but a very small part of what is desirable and even necessary has yet been done, the government have done much directly, and by advances to land owners for works to be completed under supervision of government engineers, to prevent ravages by floods, and to promote the drainage of fertile lands rendered valueless by stagnant water. What more Ontario could do in this direction by legislation no one has ventured to suggest, unless indeed that the expense of determining

the amount which each interested land owner should contribute to the cost of any drainage works, or of awarding damages when damage to any results from such works could be reduced, as some insist it could.

Assessors and Assessment.

The general Municipal Act of Ontario, section 254, provides that the council of every city, town, township and incorporated village shall, as soon as may be convenient after the annual election, appoint as many assessors and collectors for the municipality as the assessment laws authorize or require. The Act relating to the assessment of property, chapter 193, section 12, provides that "the council of every municipality except counties shall appoint such numbers of assessors and collectors as they may think necessary," and —section 13—"may assign to them the district or districts within which they shall act, and may prescribe regulations for governing them." Section 255 of the Municipal Act provides that "in cities the council, instead of appointing assessors under the present section, may appoint an assessment commissioner who, in conjunction with the mayor for the time being, shall from time to time appoint such assessors and valuators as may be necessary, and such commissioner, assessors and valuators shall constitute a board of assessors, and shall possess all the powers and perform the duties of assessors appointed under the last preceding section."

In those states of the union in which township organization exists, the assessors for the townships are elected annually at the township meetings. In some, as in Michigan, the supervisor or other head of the municipality is also the assessor. In some states the whole work of assessment for state, county and township purposes is done by the township assessors; in others all assessments and collections are made by the county officers. In cities generally the assessors are appointed by the council, but in New York, Brooklyn and some other cities they are appointed by the mayor.

The valuation of property is not always made by the assessors. The constitution of the state of Massachusetts provides that "while the public charges of government, or any part thereof, shall be assessed on polls and estates in the manner that has hitherto been practised in order that such assessment may be made with equality there shall be a valuation of estates within the commonwealth taken anew once every ten years at least, and as much oftener as the general court shall order," and this state valuation is made the basis of municipal assessment on real estate. In most cases, however, the assessors set a value upon real as well as upon personal property. In Ohio the valuation of property, real and personal, is the only work of the assessors. The apportionment of taxation, according to the valuation after that has been made, is the duty of the county auditor. The admirers of the Brooklyn, N. Y., system contend that it is one of the very best systems yet devised. The amended charter of 1888 provides that "there shall be a department of assessment to consist of a president and ten assessors who shall constitute the board of assessors, who shall be appointed by the mayor as hereinbefore provided," and "they shall make up and complete by the 1st day of June in each year their valuations of taxable property in the several wards . . . . and the assessed valuation of real and personal estate so made shall be entered in books kept by said board." When the collectors' rolls are made out two at least of the assessors are required to swear in each case that "they have together personally examined within the year past each and every parcel of land, house, building or other accessible property. In most cases all persons liable to taxation are required to furnish the assessors with a list of all the personal property of every kind designated in their possession. This must be sworn to, but the assessors may also examine under oath the parties furnishing the lists and any other witnesses. The Brooklyn charter says: "In determining the value of personal property to be assessed for taxes the assessors shall have the power to examine upon oath every person who they shall believe ought to be assessed for such property, and shall also have power to examine under oath such other persons as witnesses in relation thereto as they may deem proper, and for that purpose may administer oaths and issue process to compel the attendance of witnesses before them." If any person refuse to make under oath a full

disclosure of his personal property to the assessors it is their duty to assess him in such amount as they deem proper, and from their assessment in such case there is no appeal. The Massachusetts general statute provides that the assessors may, by general public notice, require all persons to bring in within a specified time true lists of all their polls and personal estates not exempted from taxation, and may require them also to include their real estate, and that "the assessors shall in all cases require a person bringing in a list to make oath that the same is true." This is the law in many other states also. The person bringing in the list may be required further to answer all questions respecting his property under oath. If any persons do not furnish a list or refuse to be examined, the assessors determine the value of his property as best they can, and from their decision there is in such case no appeal unless the party can show satisfactory reason for having neglected to bring in his list. In some places, when a person neglects or refuses to bring in a list, fifty per cent. is added to the estimated value of his property. The 42nd section of the Ontario Assessment Act provides that "it shall be the duty of every person assessable for real or personal property in any local municipality or entitled to be entered in the assessment roll as a wage earner to give all necessary information to the assessors, and if required by the assessor, or one of the assessors, if there is more than one, he shall deliver to him a statement in writing, signed by such person (or by his agent if the person himself is absent) containing (*a*) all the particulars respecting the real or personal property assessable against such person which are required in the assessment roll, and (*b*) in the case of a wage earner full particulars of the income or wages earned by him during the then preceding twelve months, and if any reasonable doubt is entertained by the assessor of the correctness of any information given by the party applied to the assessor shall require from him such written statement. The name of a wage earner shall not be entered in the assessment roll as such wage earner unless to the assessor, or one of the assessors if there be more than one, there has been first delivered by or on behalf of such wage earner a written affirmation made and signed by him "in the form given or to the like effect," and signed also by an attesting witness. Such affirmation is not conclusive. No oath or affirmation is required from the person rated on property, nor are the assessors authorized to do more in his case than demand a statement in writing. How often such statement is required and obtained we have not been able to ascertain. Section 45 provides that a penalty may be imposed upon any person refusing to furnish a written statement to the assessors when required, or who knowingly states anything falsely in such statement. In Ontario the law now requires the chief officials of every corporation whose dividends are liable to taxation to furnish to any assessor who asks for it a statement of the names of the shareholders residing in the municipality for which such assessor acts, the amount of stock held by each on the day named, and the amount of dividends and bonuses declared during the previous twelve months.

The general information contained in the returns which the assessors make to the secretary of state in Massachusetts is placed in twenty-three columns. In Ontario the general information is placed in thirty-three columns. In Massachusetts, although the state makes a decennial valuation of the real estate, the assessors value it annually also, and state their valuation in their returns to the secretary of state. In the fifth and tenth year of each decade they make a special return to his department.

In Massachusetts a person who feels aggrieved by the taxes assessed upon him may apply to the assessors for abatement, and if they refuse to make such abatement he may appeal to the county commissioners, who, upon hearing evidence, may make such abatement as they deem reasonable. In the city of Brooklyn, N. Y., the only appeal is to the assessors themselves. An appeal lies to the board of assessors, but only when a clerical error has been committed, or when there is a mistake in the name of the party assessed, or when the quantity of real estate or the nature of the buildings or improvements thereon is erroneously given; when personal property is overestimated and the person aggrieved was prevented by sickness or absence from inspecting the rolls within the prescribed time and appealing to the district assessors; or when property exempt by law has been assessed. In the city of New York property is valued by assistant commissioners, not exceeding twelve in number, who are appointed by the board of commis-

sioners—three in number—act under their direction and supervision, and make their reports to them. Persons who feel aggrieved by the assessment may, during a time specified, make application to the commissioners for redress. If the application relate to the assessed value of real estate it must be made in writing and state the grounds of objection.

In Ontario, any person complaining of an error or omission in the assessment may, within the time and in the manner prescribed, appeal to the court of revision, composed of five members of the council, of whom three constitute a quorum. This court has ample power to receive declarations, examine witnesses under oath, and confirm or amend the assessment roll. Section 68 of the Assessment Act provides that from the decision of this court appeal may be made to the county judge.

An equalization of the assessments of the different districts in a county, in order to secure an equitable distribution of the county burdens, is usually made by the county council or county board. An equalization of the assessments of the counties in a state is made by the state authorities, in order that taxation for state purposes may be fairly distributed. Powers necessary to effect such equalization are conferred on county and state authorities.

Section 269 of the Municipal Act authorizes the council of every county of Ontario to appoint two or more valuators to value the real property within the county, "whose duty it shall be to ascertain, in every fifth year at furthest, the value of the same in the manner directed by the county council," and this "valuation so made shall be the basis of equalization of the real property by the county council for a period not exceeding five years, and the equalization of personal property shall be as heretofore."

Section 79 of the Assessment Act provides that any municipality may appeal from the decision of the county council respecting equalization, to the county judge, if all so agree or to the court which the Lieutenant-Governor is authorized by this section to constitute for the purpose. Section 81 provides that, in cases where valuators are appointed by the council to value all the real and personal property within the county, they shall attest their report by oath or affirmation in the same manner as assessors are required to verify their rolls; and

Section 84 provides that where a sum is to be levied for county purposes, or by the county for the purposes of a particular locality, the council of the county shall ascertain, and by by-law direct what portion of such sum shall be levied in each township, town or village in such county or locality.

ASSESSMENT.

In Great Britain, rates for municipal purposes are levied on real estate only. Personal property is made to contribute to national purposes by means of the customs and excise duties, the income tax, the legacy duties, and various other imposts.

The Ontario Assessment Act says that land and real estate respectively shall include —for the purpose of assessment—"all buildings or other things erected upon, or affixed to, the land, and all machinery or other things so fixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, and land covered with water, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty;" and personal property shall include "all goods, chattels, interest on mortgages, dividends from bank stock, dividends on shares or stocks of other incorporated companies, money, notes, accounts and debts at their actual value, income and all other property except land and real estate, as above defined." Another section provides that "all municipal, local or direct taxes or rates shall, wherever no other express provision has been made in this respect, be levied equally upon the whole ratable property, real and personal, of the municipality or other locality, according to the assessed value of such property, and not upon any one or more kinds of property in particular, or in different proportions."

Real estate, for the purposes of taxation, says the law of Massachusetts, "shall include all lands within this state, and all buildings or other things erected on or affixed

to the same," and personal estate shall, for the purposes of taxation, include goods, chattels, money and effects wherever they are, ships and vessels at home or abroad, except as provided in section eight, money at interest and other debts due to the persons to be taxed more than they are indebted or pay interest for, but not including in such debts due any loan or mortgage of real estate taxable as real estate, except the excess of such loan above the assessed value of the mortgaged real estate, public stocks and securities, stocks in turnpiked bridges and moneyed corporations within or without the state; income from an annuity, from ships and vessels engaged in the foreign carrying trade within the meaning of section eight, and so much of the income from a profession, trade, or employment as exceeds the sum of two thousand dollars a year . . . but no income shall be taxed which is derived from property subject to taxation—provided that no taxes shall be assessed . . . upon the shares in the capital stock of a corporation, organized or chartered in the commonwealth, paying a tax on its corporate franchises under the provisions of chapter thirteen . . . but such shares shall be taxable to the owners thereof for school, district and parish purposes." Section eight provides that "ships and vessels engaged in the foreign carrying trade shall not, for the purposes of taxation, be included in the personal estate of persons to be taxed, but the net yearly income of such ships or vessels shall be taxed to the owner or owners thereof in their places of residence proportionally to their interests therein." Chapter thirteen, referred to above, provides that shares of stocks in banks shall be assessed to the owners thereof at their true cash value, the value of the real estate having been deducted, and that the tax commissioner shall ascertain the true value of the stock or shares in all home corporations except banks, less the value of their real estate subject to local taxation, and they shall pay on such valuation, at a rate determined by an apportionment of the whole amount of money to be raised by taxation upon property in the commonwealth during the current year.

The description of personal property in the laws of other states is much more minute, and persons liable to taxation are required to describe and state the value of their household furniture, plate, musical instruments, jewellery, carriages, and other articles.

The principal differences between the Ontario law and that of Massachusetts and other states, as shown in the extracts given above, is that in the United States the shares of bank stock and of incorporated companies generally, are assessed at their full value, and that in Ontario only the dividends on shares or stocks are taxed; that in the United States a mortgage is taxed as real estate to its full value, the mortgagor being assessed only on the value of his property in excess of the amount of the mortgage, and in Ontario only the interest on a mortgage is subject to taxation, and that as personal property. In Ontario incomes (above $700) are taxed as personal property. In Massachusetts only incomes from annuities and incomes in excess of $2,000, derived from a profession, trade or employment, are subject to taxation. Virginia is the only other state that taxes income "from a profession, trade or employment."

In Massachusetts and other states savings banks which are private corporations, pay a percentage on the amount of their deposits; co-operative associations pay a percentage on the amount of their monthly dues; life insurance companies pay a percentage on the aggregate net value of their policies, and fire, marine and other insurance companies pay on the assessed value of their franchises, as determined by the tax commissioner, or on the amount of their premiums. Insurance companies not incorporated in Massachusetts pay double the rate paid by the home companies.

There seems to be some difference between the manner in which property in vessels not engaged in the foreign trade is assessed in Massachusetts and Ontario. In Ontario only the income derived from "steamboats, sailing vessels, barges and tugs," is liable to be assessed.

Exemptions—Real Estate.

The law of Ontario exempts from taxation for municipal purposes all property vested in Her Majesty or in any public body or body corporate, officer or person in trust for Her Majesty or for the public uses of the province, or . . . for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity.

Every place of worship and land used in connection therewith, churchyard or burying ground, also the parsonage or residence of the clergyman, not exceeding $2,000 in value; the buildings and grounds of and attached to every university, college, high school or other incorporated seminary of learning actually used by such institution or unoccupied; every school house, town, or city, or township hall, court house, gaol, house of correction, lock-up house and public hospital, with the land attached thereto, and the personal property belonging to each of them; every public road and way or public square; the property belonging to any county or local municipality, occupied for the purposes thereof or unoccupied; the provincial penitentiary, the central prison and the provincial reformatory, and the land attached thereto; every industrial farm, poor house, alms house, orphan asylum, house of industry and lunatic asylum; every house belonging to a company for the reformation of offenders, and the real and personal property belonging to or connected with the same; the property of every public library, mechanic's institute and other public library or scientific institution, and of every agricultural or horticultural society actually occupied by such society; the houses and premises of any officers, non-commissioned officers or privates of Her Majesty's regular army or navy in actual service, not exceeding $2,000 in value.

Section 612, sub-section 2, authorizes the council of every township, city, town and incorporated village to make by-laws for "assessing and levying by means of a special rate the cost of deepening any stream, creek or watercourse, and draining any locality, or making, enlarging and prolonging any common sewer or opening, widening, prolonging, or altering, macadamizing, grading, levelling, paving or planking any street, lane, alley, public way or place, or any sidewalk, or any bridge forming part of a highway therein, or curbing, sodding or planking any street, lane, alley, square or other public place," and sub-section 4 provides that, subject to certain provisions specified, "the special rate to be so assessed and levied shall be an annual rate, according to the frontage thereof, upon the real property fronting upon the street or place whereon or wherein such improvement or work is proposed to be done or made. Section 626 of the Municipal Act provides that the land on which a place of worship is erected and land used in connection therewith may be assessed for any local improvement in the same manner and to the same extent as other land benefited by the improvement, if a by-law to that effect be passed or two-thirds of the owners representing at least one-half the value of the land petition the council to undertake the improvement.

The real estate exempt from taxation in Massachusetts is the property of the United states; the property of the commonwealth; the land sold by the commonwealth at a date named and not built upon or otherwise improved meantime by the purchasers, for three years after the date of sale; the real estate belonging to literary, benevolent, scientific and charitable institutions, occupied by them or their officers for the purposes for which they were incorporated, provided that no income or profits from the business of such institution are divided amongst the members or shareholders, and that no part of the estate is used for other than literary, educational, benevolent, charitable, scientific or religious purposes; all property belonging to common school districts, the income of which is appropriated to the purposes of education; the Bunker Hill monument; houses of religious worship owned by a religious society or held in trust for religious organizations, but portions of such houses appropriated for purposes other than religious worship shall be taxed at the value thereof; cemeteries, tombs and rights of burial, so long as the same shall be dedicated for the burial of the dead; the estate of agricultural societies; property to the amount of $500 of a widow or unmarried woman above the age of twenty-one years, of any person above the age of seventy-five years and of any minor whose father is deceased, provided the whole estate real and personal of such person does not exceed in value the sum of $1,000; any city or town may exempt the property used for manufacturing sugar from beets from taxation for ten years, and lands planted with chestnut, hickory, oak, elm and some other kinds of trees are exempted for ten years from the time of planting.

Article 9, section 3, of the constitution of Illinois provides that "the property of the state, counties and other municipal corporations, both real and personal, and such other

property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes may be exempted from taxation, but such exemption shall only be by general law." The statute headed "Revenue" (chapter 120) provides (section 2) that "all lands donated by the United States for school purposes, not sold or leased; all public school houses; all property of institutions of learning, including the real estate on which the institutions are located, not leased by such institutions or otherwise used with a view to profit; all church property actually and exclusively used for public worship when the land, to be of reasonable size for the location of the church building, is owned by the congregation; all lands used exclusively as graveyards or grounds for burying the dead; all unentered government lands; all public buildings or structures of whatsoever kind and the contents thereof and the lands on which the same are located belonging to the United States; all property of every kind belonging to the state of Illinois; all property belonging to any county, town, village or city used exclusively for the maintenance of the poor; all swamp or overflowed lands so long as the same remain unsold by such county; all public buildings belonging to any county, township, city or incorporated town with the ground on which such buildings are erected not in any case to exceed ten acres; all property of institutions of purely public charity when actually and exclusively used for such charitable purposes, not leased or otherwise used with a view to profit, and all free public libraries; all fire engines and other implements used for extinguishing fires, the buildings used exclusively for their safe keeping and the lots, of reasonable size, on which such buildings are erected; all market houses, public squares and other public grounds used exclusively for public purposes; all works, machinery and fixtures belonging exclusively to any town, village or city and used exclusively for conveying water to such town, village or city; all property which may be used exclusively by societies for agricultural, horticultural, mechanical and philosophical purposes and not for pecuniary profit."

Municipal properties are so expressly exempted in order that they may not be subject to taxation for state purposes.

The list of exemptions of real estate is substantially the same in nearly all the states. The constitution of Missouri, however, provides that "no property real or personal shall be exempt from taxation except such as may be used exclusively for public schools and such as may belong to the United States, to this state, to counties or to municipal corporations within this state;" and the constitution of California, article 11, section 13, provides that "all property in this state shall be taxed in proportion to its value to be ascertained as directed by law." Article 4, section 37, makes it the duty of the legislature to provide for the organization of cities and incorporated villages and to restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent abuses. California is, we believe, the only state in which churches are taxed.

Exemptions—Personal Property.

The personal property exempt by law from taxation in Ontario is the personal property and official income of the Governor-General and the official income of the Lieut.-Governor, the full or half-pay of officers of the Imperial army and navy. Any pension, salary, or gratuity, or stipend derived by any person from Her Majesty's Imperial treasury, and the personal property of any person in such naval or military service on full pay or otherwise in actual service; all pensions of $200 a year and under payable out of the public moneys of the Dominion of Canada or of the province; the income of a farmer derived from his farm, and the incomes of merchants, mechanics or other persons derived from capital liable to assessment; the annual income of any person derived from his earnings provided the same does not exceed $700; the annual income of any person to the amount of $400 provided the same does not exceed $1,000; the stipend or salary of any clergyman or minister in actual connection with a church and doing duty as such clergyman to the extent of $1,000: the parsonage of such cleryman or residence other than a parsonage and land not exceeding two acres, the whole not exceeding $2,000 in value; rental or other income derived from real estate except interest on mortgages; the

salaries of certain officers of the superior courts appointed before March 5th, 1880; and all grain, cereals, flour, live or dead stock, the produce of the farm or field, in store or warehouse, . . . solely for the *bona fide* purpose of being conveyed by water or railway for shipment or sale at some other place; so much of the personal property of any person as is invested in mortgage upon land, or is due to him on account of the sale of land, the fee or freehold of which is invested in him or is invested in the debentures of the Dominion, of the province, or of any municipal corporation thereof; stock in any incorporated company whose personal estate is liable to assessment in the province; stock in railroad companies, shares in building societies, money invested in a company incorporated for the purpose of lending money on the security of real estate—only the interest or dividends derived from such stocks, shares or investments being liable to assessment; personal property owned out of the province; so much of the personal property of any one as is equal to the just debts owed by him on account of such property, except debts secured by mortgage on his real estate or "unpaid on account of the purchase money therefor; the net personal property of any one when it is under $100 in value; household effects of whatsoever kind, books and wearing apparel; steamboats, sailing vessels, tow barges and tugs, the income derived from which only is liable to assessment.

Chapter 29 of the Statutes of Ontario of 1888 so amends the Assessment Act as to exempt from taxation "all horses, cattle, sheep and swine which are held by any owner or tenant of any farm, and when such owner or tenant is carrying on the general business of farming or grazing."

In Massachusetts the only incomes from a profession, trade or employment that are liable to assessment are those which exceed $2,000 a year. Virginia is the only other state in which such incomes are taxed; annuities derived from a source not liable to taxation are generally assessed.

In Massachusetts the personal property of literary, benevolent and charitable institutions; the wearing apparel and farming utensils of every person; his household furniture not exceeding $1,000 in value, and the necessary tools not exceeding $300 in value of a mechanic; the personal property of incorporated agricultural societies; the property of a widow, of an unmarried woman above the age of twenty-one years, of a person above the age of seventy-five, and of a minor whose father is deceased—to the amount of $500; mules, horses and neat cattle less than one year old, and swine and sheep less than six months' old; the polls and any portion of the estates of persons who by reason of age, infirmity and poverty are in the judgment of the assessors unable to contribute fully towards the public charges. Only the income derived from vessels engaged in the foreign trade are liable to assessment. The only deduction made on account of debts due is described in section 4, which provides that all persons are to be assessed on "money at interest and other debts due the persons to be taxed more than they are indebted or pay interest for not including any loan on mortgage of real estate."

In Michigan household furniture not exceeding in value $200; spinning and weaving looms and apparatus not exceeding in value $50; such arms and accoutrements as any person is required by law to keep; all wearing apparel of every person and family; the library and school books of an individual or family not exceeding in value $150, and all family pictures; "to each householder fifteen sheep with their fleeces, and the yarn and cloth manufactured from the same, two cows, five swine, and provisions and fuel for the comfortable subsistence of such household and family for six months, and all musical instruments kept for use not exceeding in value $100;" the personal property of all literary, benevolent, charitable, and scientific institutions incorporated within the state, and the personal property of persons who, on account of age, infirmity or poverty, are unable to contribute towards the public charges are exempt from taxation.

In the state of Illinois no personal property belonging to individuals or to corporations or associations other than those of a religious, charitable, scientific or literary character is exempt from taxation, and all persons are required to describe their personal property with great minuteness in the list furnished to the assessors. Of the thirty-six columns of that list one is for "every watch and clock," another for the value of gold or

silver-plate or plated ware, another for the value of diamonds and jewelry, another for sewing and knitting machines, another for every pianoforte, and another for the value of agricultural tools, implements and machinery. In this state also a person to be taxed can only deduct the amount he owes —not secured by mortgage—from the amount due to to him. The law says "In making up the amount of credits which any person is required to list for himself . . . he shall be entitled to deduct from the gross amount of credits, the amount of all *bona fide* debts owing by such person . . . for a consideration received."

In Ohio personal perperty belonging to an individual to the value of $200 may be exempt from taxation.

In Great Britain neither income nor personal property is taxed for municipal purposes. Churches and charitable, educational, scientific and literary institutions are exempt from taxation,

Expenditure.

Besides the general provision that the taxes shall not exceed a certain percentage on the assessed value of real and personal property other means of limiting expenditure are frequently employed. In New York, Brooklyn, Cincinnati and other cities of the United States the estimates for the ordinary annual expenditures are prepared by boards of estimates, whose members are not all members of the council, and when submitted to the council may be reduced, but not increased; or, after they have been prepared by a committee of the council, and passed by the council, are submitted to a board which may cut down any or all of the items. In Cincinnati the passing of the estimates is an intricate process. The Ontario Municipal Act, sec. 359, says: "The council of every county or local municipality shall, every year, make estimates of all sums which may be required for the lawful purposes of the county or local municipality for the year in which sums are required to be levied, . . . making due allowance for the cost of collection and of the abatement and losses which may occur in the collection of the tax and for taxes on the lands of non-residents which may not be collected." The usual mode of proceeding is that the finance committee prepare estimates which are submitted to the council and changed as the council pleases. Sec. 360 provides that "the council . . . may pass one by-law or several by-laws authorizing the levying and collecting of a rate or rates of so much in the dollar upon the assessed value of the property therein as the council deems sufficient to raise the sums required on such estimates." Expenditures, when the amount is to be raised by loan, must in most cases be approved of by the electors at the polls. In Ontario the ratepayers may be called upon to vote on such questions several times every year. In some of the cities of the United States questions as to extraordinary expenditures can be submitted to the ratepayers only at the regular annual "charter" elections, and three months' notice must be given.

Debt.

Everywhere limitations are placed on the powers of municipalities to impose taxes and incur debts. In England the purposes for which the council of a borough can borrow under the provisions of the General Municipal Act are few, and even in these cases the assent of the treasury board must be obtained. In other municipalities it is necessary to obtain the assent of the local government board. This assent is usually provisional and does not take full effect until it has received the sanction of parliament. To the amount of debt which may be incurred, even in that way, limits are set. In several of the United States, as in Ontario the assent of the ratepayers on property given at the polls is neceseary to give validity to a by-law authorizing the making of a loan, except such loan as is made in anticipation of the revenue of the current year. In Brooklyn, N.Y., the council are not permitted to borrow unless the proposition has been formally submitted to the electors at a regular charter meeting, three months notice having been given and has received the affirmative vote of a majority of the voters at such election. "If it receive such majority the council which is in office after such election may, by a majority of all the mem-

bers elected, confirm the loan and direct the issue of bonds." The council of New York city cannot borrow without express legislative authority. Such express legislative sanction in all extraordinary cases is required in England, and in all cases is required by the councils of the cities of New Brunswick and of other cities. The limit to the power of taxation and the amount of debt is usually regulated by the assessed value of the ratable property. Any increase in the assessed value of the property extends the limit. The general introduction of the local improvement system also enlarges the power to tax and the power to borrow, as taxes imposed and debts incurred under that system are not accounted part of the general taxation or of the general indebtedness. Money borrowed to pay for water works and other works of that class purchased or constructed by a municipality are also in most cases treated as exceptional and not taken into account in determining whether the limit of indebtedness has been reached.

Audit.

Section 258 of the Ontario Municipal Act provides that subject to the provisions of the two following sections as to cities:—"Every council shall, at the first meeting thereof in every year after being duly organized, appoint two auditors, one of whom shall be such person as the head of the council nominates; but no one who at such time or during the preceding year is or was a member or is or was clerk or treasurer of the council," or who had an interest in any contract or employment with or under the corporation can be appointed. The appointment of one of the auditors by the head of the corporation is taken from the English municipal system. The next two sections provide that "the council of the City of Toronto shall, during the month of December in each year, appoint two auditors," and that the council of any other city may by by-law, fix the month of December as the time in which they shall appoint auditors. Section 261 provides that the auditors in cities "shall, every month, commencing at the end of the first month of the year following the said month of December and so on to the end of such year examine and report upon all accounts affecting the corporation or relating to any matter under its control or within its jurisdiction." Section 263 provides that they shall examine and report upon all the accounts for "the year ending on the 31st day of December preceding their appointment," and that they "shall prepare in duplicate an abstract of the receipts, expenditures, assets and liabilities of the corporation, and also a detailed account of the same in such form as the council directs. They shall make a report on all accounts audited by them, and a special report of any expenditure made contrary to law." Section 264 enacts that the council of any city may by by-law, provide that the auditors shall audit all accounts before payment, and section 268 that "in cities and towns the council may also appoint an auditor who shall daily or otherwise, as directed by the council, examine and report and audit the accounts of the corporation in conformity with any regulation or by-law of the council, and in other municipalities the auditors shall also, monthly or quarterly if directed by by-law, examine into and audit the accounts of the corporation."*

In England, as we have elsewhere stated, all municipal accounts are audited by officers appointed by the local government board which is a government department. These officers hold their positions during good behaviour and look to the local government board for promotion. Their audit is admittedly very thorough. In some of the United States the audit of the county accounts is very thorough, because state taxes are collected by the county officers, and the state authorities audit the accounts. Where the county, city, village and township taxes are collected by the same officer there is apparently effective control over the income, at least. The Massachusetts system, which is described at some length in our first report, deserves special attention. Where the township system exists

*As was shown in our first report these enactments have not proved sufficient to ensure a proper audit, either in all the cities, in all the towns or in all the townships. The annual appointment of auditors by the body which itself through its committees controls and manages all the expenditures cannot always prove satisfactory. Whether an attempt has been made in any case to establish a real pre-audit or a daily audit, we have been unable to ascertain. The investigation before the county judge proved conclusively that in Toronto there had not been such an audit as there ought to be where the expenditures are so large.

the assessors, collectors and auditors are in most cases elected at the town meetings, but in many cases the electors in their annual town meeting are themselves practically the auditors of the township accounts. In all the great cities of the United States in which municipal reform has been attempted, the position of the controller who is also auditor is of great importance. No account can be paid until it has been audited and certified by him, and his audit does not mean merely that an account has been rendered and that it has been certified by a member of the council or passed by a committee or by the council itself. The controller must be satisfied that the materials charged for have been actually furnished, that they are of the character described, that the prices charged are reasonable or according to contract; that work charged for has been done and that the proper price is charged for it. It is his duty to make careful examination in every case, and when he finds ground for suspicion to make thorough enquiry, calling witnesses whose attendance he is empowered to compel and whom he may examine under oath. No contract is valid until he has endorsed on it that the means to meet the obligation involved in it have been provided. No report of engineer, inspector, or other officer, or of a committee of the council, no resolution, or by-law of the council itself, justifies his passing an account in which an excessive or improper charge is made.

It is of the greatest importance that the person holding such a position should be honest, able and independent. In New York the comptroller is appointed by the mayor, but when appointed is independent. In Brooklyn, in Philadelphia and in Cincinnati the comptroller is elected by the people. A treatise in which the recent changes in the municipal government of Philadelphia are described says of the comptroller that "he is the most important and responsible officer in the city government," and that "his powers are very great, he is intended, as his name implies, to control the immense financial concerns of this great city. He is the guardian of the city treasury, and the honest administration of his office or the reverse is felt to the remotest branch of the city government. His salary which is fixed by act of the legislature cannot be touched by councils."

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REPORT

OF

THE HON. THE PROVINCIAL TREASURER

ON THE WORKING OF THE

TAVERN AND SHOP LICENSES ACTS

FOR THE YEAR

1888.

Printed by Order of the Legislative Assembly.

Toronto:
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1889.

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LICENSE REPORT.

PROVINCIAL TREASURER'S OFFICE.
LICENSE BRANCH.
TORONTO, January, 1889.

To the Honourable ALEXANDER CAMPBELL, K.C.M.G.,
Lieutenant-Governor of the Province of Ontario:

MAY IT PLEASE YOUR HONOUR:

I have the honour to submit the Thirteenth Annual Report, and accompanying Schedules, respecting the operation of the Liquor License Laws.

NUMBER OF LICENSES.

Schedule A is a comparative statement of the number of Licenses of the various denominations issued, and of the number extended, transferred or removed in each of the License Districts of the Province, during the past three license years, and may be thus summarized:

YEARS.	LICENSES.									EXTENSIONS, TRANSFERS, AND REMOVALS OF LICENSES.			
	TAVERN.						VESSEL.						
	YEARLY.		SIX MONTHS.										
	Ordinary.	Beer and Wine.	Ordinary.	Beer and Wine.	Shop.	Wholesale.	Ordinary.	Beer and Wine.	Total.	Extensions.	Transfers.	Removals.	Total.
1885-6.....	2561	24	34	1	525	24	8	.....	3177	43	361	28	432
1886-7.....	1495	72	25	1	367	28	6	6	2000	27	245	34	326
1887-8.....	1450	46	22	2	325	28	9	4	1886	123	250	31	404

There has been a decrease in the number of Licenses issued comparing 1887-8 with the preceding year, of 73 Tavern and 42 Shop.

PROVINCIAL REVENUE.

The same Schedule shews the revenue derived by the Province from Licenses and Fines to have been, for

1885-6	$165,285 62
1886-7	216,455 78
1887-8	201,542 45

The decrease in the Provincial Revenue is accounted for principally by the reduction in the number of Tavern and Shop Licenses issued in the City of Toronto. The revenue payable to the Province from the City being reduced by $12,797.89, as compared with 1886-7.

LICENSES IN COUNTIES AND CITIES.

Schedule B is a statement of the number of Licenses issued in the several Counties and Cities during the past thirteen years.

The Licenses issued in the License Districts of Cardwell, Monck and Rainy River are not included in this Schedule for the year 1887-8. They are as follows, viz. :—

	Tavern.	Shop.	Wholesale.
Cardwell	10	..	..
Monck	12	2	.
Rainy River	8	2	1

LICENSES IN MINOR MUNICIPALITIES.

Schedule C gives, in detail, as regards each City, Town, Incorporated Village, and Township, and the Unorganized Territory of the Province, the number of Licenses (other than Vessel Licenses) and of extensions, transfers and removals granted during the the past three years.

TOTAL COLLECTIONS.

This Schedule also gives the amounts collected on account of Licenses and Fines (including the sums imposed by municipal by-laws,) the totals of which (with the duties derived from Vessel Licenses) were as follows :—

1885-6	$451,072 97
1886-7	401,626 65
1887-8	393,950 17

MUNICIPAL REVENUE.

The paymets to the Municipalities are shewn by the same Schedule to have been in—

1885-6	$231,433 91
1886-7	153,716 59
1887-8	156,979 89

the increase being attributable, in part, to the additional duties imposed by the City of Toronto, which received $3,426.16 more than in 1886-7.

Fines.

The fines collected during the past year, as shewn by Schedule D, amounted to $15,999.15 as compared with $12,033.55 in 1886-7. This sum does not include the fines collected in districts in which The Canada Temperance Act is in force.

Salaries of Inspectors—Expenses of Commissioners.

The payments during the past year under these heads are set out in the same Schedule and shew a small decrease as compared with the previous year.

Commitments for Drunkenness.

Schedule E shews the number of prisoners committed for drunkenness during the years from 1876 to 1888 inclusive. The number committed during the year 1888 exceeds the number committed in 1887 by 321. Analysing the returns gives the following result :—

The increase in the committals in Counties in which The Canada Temperance Act is in force are as follows, viz. :

Bruce	16	Lincoln	7
Brant (including the City of Brantford under License Act)	35	Middlesex (including the City of London under License Act)	4
Carleton (including the City of Ottawa under License Act)	11	Northumberland and Durham	6
Elgin	4	Oxford	64
Halton	14	Peterborough	15
Huron	1	Simcoe	12
Kent	2	Stormont, Dundas and Glengarry	3
Lambton	26	Victoria	2
Leeds and Grenville	7	Total	232

The following Counties in which The Canada Temperance Act is in force shew decreases in the number of commitals :—

Dufferin	2	Lennox and Addington	1
Frontenac (including the City of Kingston under License Act)	1	Renfrew	2
Lanark	5	Wellington	1
Muskoka and Parry Sound	2	Total	16
Norfolk	2		

The following Counties have been under the License Act since about the 9th day of June last : Bruce, Dufferin, Halton, Frontenac, Muskoka and Parry Sound, Norfolk, Simcoe, and Stormont, Dundas and Glengarry. As the return of commitments have reference to a year ending on the 30th September of each year, these Counties have been about eight months under The Canada Temperance Act and four months under the License Act.

The following Counties in which the License Act is in force shew increases in the the number of Commitments as follows, viz.:

Algoma	43	Nipissing	19
Essex	1	Peel	16
Grey	8	Prince Edward	25
Haldimand	7	Waterloo	4
Hastings (including Belleville City)	16	Wentworth (including Hamilton City)	56

And the following Counties in which the License Act is in force shew decreases in the number of convictions:—

Perth	3	York (including City of Toronto)	68
Welland	20		

Schedule F gives the result of the polling on The Canada Temperance Act in 1884-5.

Schedule G gives the result of the polling on repeal of The Canada Temperance Act in 1888.

Schedule H is a comparative statement of the vote polled on the Canada Temperance Act in 1884-5 with the vote polled in 1888.

The Inspectors of Licenses.

The names and post office addresses of the Inspectors of Licenses are set out in Schedule I.

Special Inspection of License Districts.

The Special inspections of the License Districts, and the examination of the work of the license officials therein, from time to time, have been continued during the past year.

Respectfully submitted,

A. M. ROSS,
Provincial Treasurer.

Erratum.

In Schedule A, pages 4 and 5, read figures opposite North Renfrew for Rainy River.

SCHEDULES.

SCHEDULE A.

COMPARATIVE STATEMENT, BY LICENSE DISTRICTS, shewing the number of (Provincial) such Licenses extended, transferred or removed, and the amount of Revenue received 1885-6, 1886-7, and 1887-8, respectively.

LICENSE DISTRICT.	Tavern Licenses Issued.												Tavern Licenses Extended.			Shop Licenses Issued.			Shop Licenses Extended.		
	Yearly Licenses.						Six Months Licenses.														
	Ordinary.			Beer and Wine.			Ordinary.			Beer and Wine.											
	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Addington	41	....	....	1	..	..	..	..	..	..	..	..	....	....	....	2	....	....	....	....	....
Algoma	24	22	26	..	..	..	..	1	..	..	..	..	....	....	2	3	5	4	....	....	....
Brant, North	17	....	....	..	..	..	..	..	..	..	..	..	....	....	....	2	....	....	....	....	....
Brant, South	26	....	....	1	..	..	..	..	..	..	..	..	3	....	....	5	....	....	....	....	....
Brantford	....	19	18	..	..	..	..	..	..	..	..	..	....	....	....	....	5	5	....	....	....
Brockville	53	....	....	..	..	..	1	..	..	..	..	..	....	....	....	13	....	....	1	....	....
Bruce, North	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Bruce, South	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Cardwell	22	19	10	..	..	..	..	..	..	..	..	..	....	....	....	1	2	....	....	....	....
Carleton	39	....	....	1	..	..	..	..	..	..	..	..	1	....	....	....	....	....	....	....	....
Cornwall	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Dufferin	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Dundas	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Durham, East	27	....	....	..	..	..	..	..	..	..	..	..	....	....	....	5	....	....	....	....	....
Durham, West	18	....	....	..	..	..	1	..	..	..	..	..	....	....	....	3	....	....	....	....	....
Elgin, East	47	....	..	2	..	..	..	..	..	..	..	..	....	....	....	8	....	....	....	....	....
Elgin, West	22	....	....	..	..	..	1	..	..	..	..	..	....	....	....	2	....	....	....	....	....
Essex, North	54	49	49	..	2	..	..	3	3	..	..	..	....	....	....	11	13	13	....	....	....
Essex, South	23	20	34	..	3	1	1	3	1	..	..	..	1	....	....	2	3	2	....	....	1
Frontenac	17	....	....	1	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Glengarry	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Grey, Centre	36	29	25	..	5	4	..	..	..	..	..	..	....	....	1 B. & W.	2	1	1	....	....	....
Grey, North	30	29	26	..	3	3	..	..	..	..	..	..	....	....	....	10	9	6	....	....	....
Grey, South	25	25	28	1	1	..	..	..	..	..	..	..	....	....	....	6	6	7	....	....	....
Haldimand	37	25	33	1	13	7	..	..	..	..	..	..	....	....	....	2	2	2	1	....	....
Haliburton	....	7	6	..	1	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Hamilton	108	108	103	2	4	4	..	..	..	1	..	1	....	2	5	48	45	40	....	....	5
Hastings, East	31	30	30	..	..	..	..	..	..	..	..	..	....	....	1	2	3	2	....	....	....
Hastings, North	27	31	28	..	1	1	..	..	..	..	..	..	....	....	....	7	4	4	....	....	....
Hastings, West	40	42	43	..	..	..	2	1	2	..	..	..	....	3	3	8	9	7	....	....	1
Huron, East	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Huron, South	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Huron, West	....	....	....	..	..	..	..	..	..	..	..	..	....	....	....	....	....	....	....	....	....
Kent, East	41	....	....	..	..	..	..	..	..	..	..	..	....	....	....	4	....	....	....	....	....
Kent, West	30	....	....	..	..	..	..	..	..	..	..	..	....	....	....	4	....	....	1	....	....
Kingston	37	40	42	1	1	1	..	..	..	..	..	..	2	....	....	22	22	20	....	....	1
Lambton, East	26	....	....	1	..	..	..	..	..	..	..	..	....	....	....	5	....	....	....	....	....
Lambton, West	42	....	....	1	..	..	1	..	..	..	..	..	....	....	....	5	....	....	....	....	....
Lanark, North	19	....	....	..	..	..	..	..	..	..	..	..	....	....	....	2	....	....	....	....	....
Lanark, South	18	....	....	..	..	..	..	..	..	..	..	..	....	....	....	4	....	....	....	....	....
Grenville	35	....	....	..	..	..	..	..	..	..	..	..	....	..	....	4	....	....	....	....	....
Lennox	17	....	....	..	..	..	1	..	..	..	..	..	....	....	....	4	....	....	....	....	....
Lincoln	60	27	21	..	2	2	4	1	1	..	..	..	....	....	3	10	7	7	1	....	....
London	49	56	51	..	5	3	..	..	..	..	..	..	....	1	5 & 1 B.W.	22	21	19	....	....	1

SCHEDULE A.

Tavern, Shop, Wholesale, Six Months' and Vessel Licenses issued, and the number of by the Province therefrom, including the proportion of Fines, in the license years.

Wholesale Licenses Issued.			Vessel Licenses Issued.						Licenses Transferred and Removed.						Totals.			Proportion of Duties for Provincial Licenses, Fees for Transfers and Removals, and Fines, received by the Province.			Remarks.
			Ordinary.			Beer and Wine.			Transfers.			Removals.									
1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
									4			1			49			$ c. 1207 67	$ c.	$ c.	[force. C.T. Act in
									2	3	5				29	31	37	931 65	1350 61	1187 22	
									1						20			706 32			[force. C.T. Act in
1									2			1			41			2378 30			do
	3	3								2	4		2			31	30		3416 00	3357 75	
									4						72			2601 62			[force. C.T. Act in
																					do
									3	7	3				26	28	13	608 21	1043 27	545 94	
									4						45			1140 38			[force. C.T. Act in
																					do
																					do
									5						37			1401 51			do
									2						24			750 91			do
									3						60			3429 80			do
									2						27			671 69			do
									3	4	8				68	71	73	2667 77	4758 40	4741 14	
									6	4	4			2	33	33	45	1046 67	1864 41	2210 76	
									2						20			462 17			[force. C.T. Act in
									6	3	4	1			45	38	35	1055 16	1488 84	1233 18	
					1			3	2	3	4				42	47	42	1791 91	3149 53	2956 20	
									3	2	2			1	35	34	38	1045 20	1710 87	2026 52	
									1	6	7		1	1	42	47	50	1228 71	1627 47	2164 23	
										1	1					8	7		275 20	242 23	
3	5	4							32	34	26	5	8	4	199	206	192	14650 98	29336 85	27852 98	
									3	5	8				36	38	41	930 93	1587 22	1567 24	
									3	3	3				37	39	36	1012 40	1793 12	1713 13	
3	2	2							7	17	19		3	1	60	77	78	3936 90	5935 71	6019 89	[force. C.T. Act in
																					do
																					do
									5						50			1829 97			do
									4						39			1474 02			do
1	1	1	4	5	6		1		1	3	1	1		2	69	73	74	6039 80	9613 77	9461 98	
									2			1			35			1044 67			[force. C.T. Act in
									9						58			2110 37			do
									1						22			689 42			do
															22			959 31			do
									1						41			1532 56			do
									3						25			805 23			do
									9	7	3				84	44	37	4712 96	4535 49	3829 36	
1	2								15	13	11	2		1	89	98	94	6535 06	14924 27	13665 46	

SCHEDULE A.—Comparative Statement shewing the number of (Provincial)

LICENSE DISTRICT.	Tavern Licenses Issued.												Tavern Licenses Extended.			Shop Licenses Issued.			Shop Licenses Extended.		
	Yearly Licenses.						Six Months Licenses.														
	Ordinary.			Beer and Wine.			Ordinary.			Beer and Wine.											
	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Middlesex, East	66	....	....	....	....	....	....	....	....	....	....	....	....	....	....	6	....	....	....	....	....
Middlesex, North	29	....	....	....	....	....	....	....	....	....	....	....	....	....	....	5	....	....	....	....	....
Middlesex, West	30	....	....	3	....	....	....	....	....	....	....	....	1	....	....	5	....	....	....	....	....
Monck	12	9	9	4	4	3	1	..	1	..	1	....	....	....	....	1	2	2	....	....	....
Muskoka	35	20	3	2	3	....	....	....	....	....	....	1	1 B. & W.	1	2	1	....	....	....	....	....
Nipissing	23	22	24	..	....	....	....	....	....	....	....	....	....	....	....	5	4	5	....	....	....
Norfolk, North	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Norfolk, South	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Northumberland, East	25	....	....	....	....	....	1	..	....	....	....	....	....	....	....	6	....	....	1	....	....
Northumberland, West	27	....	....	....	....	....	1	..	....	....	....	....	....	....	....	3	....	....	....	....	....
Ontario, North	40	....	....	1	....	....	....	....	....	....	....	....	....	....	....	9	....	....	....	....	....
Ontario, South	26	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3	....	....	....	....	....
Ottawa	75	74	75	..	1	..	1	1	1	....	....	....	....	....	....	77	69	68	1	....	1
Oxford, North	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Oxford, South	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Parry Sound	....	....	17	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Peel	36	32	42	..	4	4	1	....	....	....	....	....	....	....	....	3	3	4	....	....	....
Perth, North	61	61	58	....	....	1	....	....	....	....	....	....	....	3	....	9	8	8	....	....	....
Perth, South	32	34	36	....	....	....	....	....	....	....	....	....	....	....	....	5	4	5	....	....	....
Peterborough, East	18	....	....	....	....	....	1	..	....	....	....	....	2	....	....	4	....	....	....	....	....
Peterborough, West	25	....	....	....	....	....	1	..	....	....	....	....	....	....	....	8	....	....	....	....	....
Prescott	44	43	46	....	....	....	....	2	2	....	....	....	....	....	....	3	1	1	....	....	....
Prince Edward	23	23	20	..	1	1	4	3	3	....	....	....	....	....	....	2	2	2	....	....	1
Rainy River	9	8	....	....	....	....	1	..	....	....	....	....	1	....	....	2	2	2	1	....	....
Renfrew, North	....	....	8	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Renfrew, South	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Russell	37	25	32	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Simcoe, Centre	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Simcoe, East	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Simcoe, West	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Stormont	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Thunder Bay	25	32	44	....	....	....	....	1	2	....	....	....	10	2	2	7	9	5	....	....	1
Toronto	224	221	149	..	3	1	....	....	....	....	....	....	3	5	69	71	66	50	....	....	7
Victoria, East	29	....	....	....	....	....	1	..	....	....	....	....	1	....	....	....	....	....	....	....	....
Victoria, West	25	....	....	....	....	....	....	....	....	....	....	....	....	....	....	3	....	....	....	....	....
Waterloo, North	46	46	46	....	....	....	....	....	....	....	....	....	....	....	....	8	7	7	....	....	....
Waterloo, South	44	41	41	....	....	....	....	....	....	....	....	....	2	3	2	5	5	5	1	....	....
Welland	76	73	71	..	4	5	9	9	6	....	....	....	4	2	5	15	12	10	1	....	..
Wellington, East	20	....	....	....	....	....	....	....	....	....	....	....	1	....	....	2	....	....	....	....	....
Wellington, South	35	....	....	....	....	....	....	....	....	....	....	....	....	....	....	7	....	....	....	....	....
Wellington, West	42	....	....	1	....	....	....	....	....	....	....	....	....	....	....	4	....	....	....	....	....
Wentworth, North	30	27	27	..	2	1	....	....	....	....	....	....	....	2	....	4	4	3	....	...	1
Wentworth, South	24	20	23	....	....	....	....	....	....	....	....	....	....	....	....	2	2	2	....	....	....
York, East	28	27	28	..	2	....	....	....	....	....	....	1	....	....	....	2	1	1	....	....	....
York, North	44	41	41	..	5	3	....	....	....	....	....	....	....	....	2	4	2	1	1	....	1
York, West	42	38	37	..	3	..	....	....	....	....	....	....	....	2	1	6	7	5	....	....	....
Totals	2561	1495	1450	24	72	46	34	25	22	..	1	2	33	27	102	525	367	325	10	....	21

Muskoka and Parry Sound divided in 1887-8.

Tavern, Shop, Wholesale, Six Months' and Vessel Licenses, etc.—*Continued.*

Wholesale Licenses Issued.			Vessel Licenses Issued.						Licenses Transferred and Removed.						Totals.			Proportion of Duties for Provincial Licenses, Fees for Transfers and Removals, and Fines, received by the Province.			Remarks.
			Ordinary.			Beer and Wine.			Transfers.			Removals.									
1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
																		$ c.	$ c.	$ c.	
..	..	..	..	..	..	..	..	..	7	....	....	..	..	..	79	....	....	2490 10	. . ..	.. ..	[in force.
..	..	..	..	..	..	..	..	..	5	....	....	..	..	..	39	....	....	1027 63	.....	.....	C. T. Act
..	..	..	..	..	..	..	..	..	1	....	....	1	..	..	41	....	....	1318 44	.....	.....	do
.	..	..	..	..	..	..	..	..	....	2	2	..	..	..	18	18	17	388 27	737 23	755 65	do
..	..	..	..	..	..	..	..	..	15	8	....	..	..	..	54	33	3	1695 83	1337 59	230 00	
..	..	..	..	..	..	..	..	..	4	3	3	..	1	..	32	30	32	1035 47	1295 78	1333 23	[in force.
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	C. T. Act
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	do
..	..	..	..	..	..	..	..	..	4	....	....	1	..	..	38	....	....	1055 60	.....	.....	do
..	..	..	..	..	..	..	..	..	2	....	....	..	..	..	33	....	....	1268 69	.....	.....	do
..	..	..	..	..	..	..	..	..	7	....	....	1	..	..	58	....	....	1531 57	.....	.....	do
..	..	..	..	..	..	..	..	..	5	....	....	..	..	..	54	....	....	1225 40	.....	.....	do
..	1	1	..	..	..	..	..	1	21	11	21	6	2	7	181	159	175	14028 45	26456 97	26670 05	
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	do
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	do
..	..	..	..	..	..	..	..	..	....	....	5	..	..	..	.....	.....	23	.....	.....	1074 57	
.	..	..	..	..	..	..	..	..	6	8	6	1	1	..	47	48	56	1292 20	2086 09	2673 71	
..	..	..	..	..	..	..	..	..	8	9	12	1	..	2	79	81	81	3944 73	6126 45	6045 95	
.	..	..	..	..	..	..	..	..	3	4	5	..	..	..	40	42	46	1552 87	2616 61	2731 09	[in force.
..	..	..	..	..	..	..	..	..	3	....	....	..	..	..	28	....	....	655 00	.....	....	C. T. Act
..	..	..	..	..	..	..	..	..	2	....	....	..	..	..	36	....	....	1691 50	.....	.....	do
..	..	..	..	..	..	..	..	..	9	6	8	..	..	..	58	52	57	1538 35	2315 00	2517 22	
..	..	..	2	..	2	..	..	..	6	6	....	..	..	..	37	35	29	1230 67	2023 27	1838 79	
..	..	..	..	..	..	..	..	..	2	....	....	1	2	..	17	12	14	373 01	429 10	548 82	[in force.
..	..	1	..	..	..	..	..	..	....	....	2	..	..	1	....	....	....	.....	.....	.....	C. T. Act
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	do
..	..	..	..	..	..	..	..	..	4	4	6	1	..	..	42	29	38	1078 86	1083 33	1590 34	
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	do
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	do
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	do
..	..	..	..	..	..	..	..	..	. .	....	....	..	..	..	....	....	....	.....	.....	.....	do
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	....	....	....	.....	.....	.....	do
1	1	1	..	..	..	..	..	..	11	2	6	2	3	2	57	50	63	2038 96	3328 30	4234 00	
*14	13	13	2	1	..	..	2	1	39	43	13	..	11	4	356	365	307	29023 79	54648 14	41886 25	[in force.
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	31	....	....	798 85	.....	....	C. T. Act
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	28	....	....	1104 85	.....	.....	do
..	..	..	..	..	..	..	..	..	1	7	7	..	..	..	55	60	60	2123 48	3547 89	3584 78	
..	..	..	..	..	..	..	..	..	....	....	....	..	..	..	52	49	48	1810 51	3290 36	3091 55	
..	..	..	..	..	..	..	..	..	12	9	15	..	..	1	117	109	113	4047 64	6795 21	6272 42	[in force.
..	..	..	..	..	..	..	..	..	4	....	....	..	..	..	33	....	....	888 43	.....	.....	C. T. Act
..	..	..	..	..	..	..	..	..	4	....	....	..	..	..	46	....	....	2644 47	.....	.....	do
..	..	..	..	..	..	..	..	..	4	....	....	..	..	..	51	....	....	1937 79	.....	.....	do
..	..	..	..	..	..	..	..	..	2	2	4	..	..	1	36	37	37	1252 15	2075 42	1983 45	
..	..	..	..	..	..	..	..	..	6	3	3	..	..	..	32	25	28	675 37	1111 36	1079 50	
..	..	..	..	..	..	..	..	..	3	3	6	..	..	..	33	33	36	797 87	1355 30	1504 88	
..	..	..	..	..	..	..	..	..	4	8	9	..	..	1	53	56	58	1714 36	2726 63	2704 18	
..	..	..	..	..	..	..	..	..	7	10	4	1	..	..	56	60	47	1536 18	2658 72	2416 81	
24	28	28	8	6	9	..	6	4	361	265	250	28	34	31	3608	2326	2290	165285 62	216455 78	201542 45	

* Dominion issue.

SCHEDULE B.

COMPARATIVE STATEMENT, by COUNTIES AND CITIES, showing the number of (Provincial) Tavern, Shop, Wholesale and Vessel Licenses issued in the several Counties of the Province, and in the Cities separated from Counties, for the license years 1874-5-6-7-8-9-80-1-2-3-4-5-6-7.

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Algoma (including Thunder Bay)	1874	30	14	.....	3	
	1875	36	15	.....	3	
	1876	18	6			
	1877	19	5			
	1878	19	5			
	1879	21	8	1		
	1880	22	6	1		
	1881	29	9	1		
	1882	35	9	1		
	1883	56	6	1		
	1884	74	12	2		
	1885	58	12	1		
	1886	62	16	1		
	1887	70	9	1		
Brant	1874	95	29			
	1875	73	22	2		
	1876	56	14	4		
	1877	.....	.....	7	.....	Dunkin Act in force.
	1878	53	11	5		
	1879	55	14	1		
	1880	57	14	1		
	1881	55	14	1		
	1882	59	13	1		
	1883	58	11	1		
	1884	49	7			
	1885	44	7	1		
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Bruce	1874	180	25			
	1875	119	22			
	1876	88	13	3		
	1877	83	12	2		
	1878	83	9	2	.....	Dunkin Act in force for 10 months.
	1879	93	12			
	1880	98	14			
	1881	105	15			
	1882	109	18			
	1883	108	16			
	1884	99	15			
	1885	.....	.....	.....	.....	Can. Temp. Act in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Carleton (not including Ottawa).....	1874	89	5			
	1875	79	8			
	1876	44	1	2		
	1877	55	3			
	1878	43	3			
	1879	43	1			
	1880	42	3			
	1881	50	3			
	1882	54	1			
	1883	58				
	1884	58	1			
	1885	55				
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Dufferin.....	1881	33	7	.....	.....	New County erected 24th January, 1881.
	1882	33	5			
	1883	34	5			
	1884	34	4			
	1885	.....	.....	.....	.....	Can. Temp. Act in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
Elgin	1874	113	25			
	1875	110	24			
	1876	66	16	2		
	1877	66	10			
	1878	69	12			
	1879	72	16			
	1880	74	12			
	1881	74	13			
	1882	74	13			
	1883	74	16			
	1884	74	12			
	1885	71	10			
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Essex	1874	120	28	6		
	1875	101	25	6		
	1876	62	14	5	1	
	1877	69	18	1	1	
	1878	69	18	2	1	
	1879	71	18	3	1	
	1880	70	19	2	1	
	1881	74	21	2		
	1882	71	20	2		
	1883	74	19	2		
	1884	70	15	1		
	1885	77	13			
	1886	74	16			
	1887	84	15			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Frontenac (not including Kingston)	1874	71	2			
	1875	57	29			
	1876	29	....	1		
	1877	17	.....	.....	.....	Dunkin Act assumed to be in force until quashed, December 28th.
	1878	34				
	1879	36				
	1880	33	1			
	1881	33	1			
	1882	33	2			
	1883	36	2			
	1884	34	2			
	1885	34	1			
	1886	....	.....	. .. .	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Grey	1874	115	20		3	
	1875	114	16		2	
	1876	77	11	5	2	
	1877	.....	.....	6	2	Dunkin Act in force.
	1878	72	7	4	1	Dunkin Act in force
	1879	91	12	1	1	until September.
	1880	88	17	1	2	
	1881	84	16	.....	1	Melancthon and Shelburne attached to new
	1882	88	18	.....	1	County of Dufferin.
	1883	95	20	....	3	
	1884	91	19	.....	1	
	1885	92	18			
	1886	92	16	.....	3 B. & W.	
	1887	86	14	.....	3	
Haldimand	1874	96	16			
	1875	83	13			
	1876	45	5			
	1877	49	4			
	1878	49	4			
	1879	50	5			
	1880	47	5			
	1881	51	5			
	1882	52	5			
	1883	51	5			
	1884	47	5			
	1885	47	3			
	1886	48	4			
	1887	40	2			
Haliburton	1886	7	.....	....	.....	See Victoria, *post.*
	1887	6				

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Halton	1874	61	4			
	1875	58	5			
	1876	39	2	1		
	1877	38	1			
	1878	38	1			
	1879	42	1			
	1880	41	1			
	1881	41	1			
	1882					Can. Temp. Act in force.
	1883					do
	1884					do
	1885					do
	1886					do
	1887					do
Hastings	1874	117	23	1		
	1875	100	21	2		
	1876	76	11	3	1	
	1877	82	14	3	1	
	1878	89	15	3	2	
	1879	94	15	3	1	
	1880	91	16	3		
	1881	90	15	3		
	1882	95	13	3		
	1883	97	15	3		
	1884	99	15	3		
	1885	98	17	3		
	1886	104	16	2		
	1887	102	13	2		
Huron	1874	150	38			
	1875	164	37	2		
	1876	113	16	3		
	1877	124	16			
	1878	127	20			
	1879	134	21			
	1880	131	16			
	1881	128	15			
	1882	124	15			
	1883	124	15			
	1884	111	14			
	1885					Can. Temp. Act in force.
	1886					do
	1887					do
Kent	1874	128	41		1	
	1875	118	34		1	
	1876	66	13	4	1	
	1877	67	15		1	
	1878	65	13			
	1879	67	14			
	1880	67	13			
	1881	69	13		1	
	1882	69	14		1	
	1883	70	11			
	1884	75	11			
	1885	71	8			
	1886					Can. Temp. Act in force.
	1887					do

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Lambton	1874	89	44	1		
	1875	85	33			
	1876	65	28	1		
	1877	65	25			
	1878	70	27			
	1879	72	26			
	1880	71	25			
	1881	72	22			
	1882	75	22			
	1883	73	19			
	1884	74	16	1		
	1885	70	10	1		
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Lanark	1874	62	20	2		
	1875	62	14	1		
	1876	32	9	2		
	1877	32	9			
	1878	7	4	.....	.....	Dunkin Act in force, except in Perth.
	1879	33	6			
	1880	34	8			
	1881	36	6			
	1882	36	7			
	1883	35	7			
	1884	36	7			
	1885	37	6			
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Leeds and Grenville	1874	145	32	1		
	1875	136	23	1		
	1876	79	23	3		
	1877	101	25			
	1878	97	19			
	1879	97	18			
	1880	97	20	1		
	1881	89	18			
	1882	92	21			
	1883	94	21			
	1884	88	17			
	1885	87	17			
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Lennox and Addington	1874	52	7		1	
	1875	46	8	.....		
	1876	28	6	1		
	1877	.....	.....	1		Dunkin Act in force.
	1878	36	6			
	1879	37	5			
	1880	37	5			
	1881	41	5			
	1882	43	6			
	1883	45	6			
	1884	44	5			
	1885	42	5			
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Lincoln (not including St. Catharines)	1874	94	23			
	1875	103	37			
	1876	70	31			
	1877	70	25			
	1878	69	21			
	1879	72	16			
	1880	73	12			
	1881	69	14			
	1882	73	15			
	1883	72	13			
	1884	71	11			
	1885	64	10			
	1886	.....	.....	.....	.....	Can. Temp. Act in force, except in St. Catharines.
	1887	.....	.....	.....	.....	do
Middlesex (not including London).....	1874	188	17	1		
	1875	174	33			
	1876	122	26	3		
	1877	139	23			
	1878	143	21			
	1879	141	19			
	1880	134	18			
	1881	138	18			
	1882	133	16			
	1883	130	18			
	1884	126	17			
	1885	128	16	.....	1	
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Muskoka and Parry Sound	1874	9				
	1875	23				
	1876	19				
	1877	22				
	1878	29				
	1879	38	1			
	1880	44	4			
	1881	45	4			
	1882	48	5			
	1883	49	6			
	1884	48	4			
	1885	37	1			
	1886	23				
	1887	21				
Nipissing...	1878	2	1			
	1879	3	1			
	1880	3	1			
	1881	11	8			
	1882	8	5			
	1883	9	5			
	1884	5	5			
	1885	23	6			
	1886	22	4			
	1887	24	5			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Norfolk	1874	73	6			
	1875	74	6			
	1876	51	4	2		
	1877	51	5	1		
	1878	55	5			
	1879	51	7			
	1880	51	6			
	1881	55	6			
	1882	56	6			
	1883	54	6			
	1884	51	4			
	1885	.....	.....	.....	.....	Can. Temp. Act in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
Northumberland and Durham	1874	135	35	2	1	
	1875	121	32	2	1	
	1876	102	27	4	1	
	1877	103	25	2	1	
	1878	89	21	2	2	Dunkin Act in force for 10 months, except in Port Hope and Cobourg.
	1879	98	21	.....	1	
	1880	100	22	.....	1	
	1881	100	23	.....	1	
	1882	102	23	.....	1	
	1883	104	23	.....	1	
	1884	101	19			
	1885	97	16			
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Ontario	1874	86	35			
	1875	87	23			
	1876	60	10			
	1877	58	9			
	1878	55	8	2	.....	Dunkin Act in force for 10 months.
	1879	61	9			
	1880	65	11			
	1881	66	12			
	1882	71	13			
	1883	72	12			
	1884	68	11			
	1885	67	12			
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Oxford	1874	104	29			
	1875	102	25			
	1876	73	9	4		
	1877	70	10	1		
	1878	71	10			
	1879	74	12			
	1880	74	14			
	1881	73	13			
	1882	74	11			
	1883	72	9			
	1884	62	8			
	1885	.....	.....	.....	.....	Can. Temp. Act in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Peel	1874	91	15			
	1875	86	15			
	1876	49	10			
	1877	57	9			
	1878	60	8			
	1879	57	7			
	1880	62	7			
	1881	56	7			
	1882	57	6			
	1883	57	5			
	1884	55	4			
	1885	58	4			
	1886	55	5			
	1887	46	4			
Perth	1874	145	33			
	1875	135	25			
	1876	101	13	3		
	1877	105	17			
	1878	105	17			
	1879	110	18			
	1880	110	19			
	1881	106	19			
	1882	110	19			
	1883	109	17			
	1884	102	14			
	1885	93	14			
	1886	95	12			
	1887	95	13			
Peterborough	1874	98	16			
	1875	72	16			
	1876	40	11	2	1	
	1877	43	11	.....	1	
	1878	35	11	.....	1	Dunkin Act in force, in part of West Riding, for 10 months.
	1879	42	13	.....	1	
	1880	46	12	.....	1	
	1881	46	14	.....	1	
	1882	50	15	.....	1	
	1883	50	14	.....	1	
	1884	46	13	.....	1	
	1885	43	12			
	1886	.....	.....	.....	.....	Can. Temp. Act in force.
	1887	.....	.....	.....	.....	do
Prescott and Russell	1874	63	10			
	1875	58	11	1		
	1876	52				
	1877	46	5			
	1878	49	5			
	1879	41	5			
	1880	42	4			
	1881	50	5			
	1882	53	6			
	1883	62	7			
	1884	65	4			
	1885	65	3			
	1886	68	1			
	1887	78	1			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Prince Edward	1874	22	3	.....	3	
	1875	23	3	.....	1	
	1876	.....	.....	1	1	Dunkin Act in force.
	1877	.....	.....	.....	.....	do
	1878	.....	.....	.....	.....	do
	1879	23	2	.....	1	
	1880	24	2	.....	3	
	1881	24	3	.....	1	
	1882	22	3	.....	2	
	1883	23	4	.....	2	
	1884	21	1	.....	2	
	1885	23	2	.....	2	
	1886	24	2			
	1887	21	2	.....	2	
Renfrew	1874	100	35	.....	1	
	1875	102	30	1	1	
	1876	51	20	.....	1	
	1877	42	17			
	1878	31	15			
	1879	36	16			
	1880	42	21			
	1881	47	17			
	1882	48	23			
	1883	63	30			
	1884	44	20			
	1885	.....	.....	.....	.....	Can. Temp. Act in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
Simcoe	1874	223	42			
	1875	196	35	2	2	
	1876	135	24	2	2	
	1877	137	24	1	2	
	1878	149	21	1	1	
	1879	142	20	1	1	
	1880	155	23	1	1	
	1881	144	23	1	1	Mono and Mulmur attached to new County of Dufferin.
	1882	146	23	1		
	1883	147	26			
	1884	138	24			
	1885	.....	.....	.....	.....	Can. Temp. Act in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do
Stormont, Dundas and Glengarry	1874	122	31			
	1875	80	28			
	1876	82	22			
	1877	87	17			
	1878	94	17			
	1879	91	16			
	1880	91	18			
	1881	96	18			
	1882	95	18			
	1883	89	17			
	1884	92	15			
	1885	.....	.....	.....	.....	Can. Temp. Act in force.
	1886	.....	.....	.....	.....	do
	1887	.....	.....	.....	.....	do

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Victoria	1874	78	13	1		
	1875	70	9		1	
	1876	55	5	1		
	1877	56	5			
	1878	56	6			
	1879	60	6			
	1880	59	5			
	1881	62	4			Including Haliburton.
	1882	62	3		1	
	1883	62	3		2	
	1884	58	3			
	1885	54	3			
	1886					Can. Temp. Act in force.
	1887					do
Waterloo	1874	135	21			
	1875	136	20	3		
	1876	86	19	13		
	1877	84	17	10		
	1878	87	17			
	1879	89	15			
	1880	87	15			
	1881	88	16			
	1882	90	17			
	1883	91	15		1	
	1884	92	14			
	1885	90	13			
	1886	87	12			
	1887	87	12			
Welland	1874	145	28	3		
	1875	151	23			
	1876	73	19			
	1877	80	19			
	1878	89	21			
	1879	92	25			
	1880	87	29			
	1881	81	19			
	1882	78	20			
	1883	79	18			
	1884	82	14			
	1885	78	15			
	1886	82	12			
	1887	76	10			
Wellington	1874	183	52			
	1875	182	41	3		
	1876	138	29	3		
	1877	130	28	3		
	1878	134	29			
	1879	138	29			
	1880	145	30			
	1881	134	24			Orangeville, Amaranth and East Garafraxa, attached to new County of Dufferin.
	1882	128	26			
	1883	126	22			
	1884	116	19			
	1885	104	13			
	1886					Can. Temp. Act in force.
	1887					do.

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

COUNTY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Wentworth (not including Hamilton)	1874	110	32	4		
	1875	107	19	2		
	1876	61	11	2		
	1877	56	10			
	1878	47	6			
	1879	63	6			
	1880	56	6			
	1881	55	6			
	1882	51	6			
	1883	52	6			
	1884	54	6			
	1885	54	6			
	1886	49	6			
	1887	51	5			
York (not including Toronto)	1874	148	39			
	1875	164	35			
	1876	108	16	1		
	1877	97	15			
	1878	.....	.....	.....	.....	Dunkin Act in force.
	1879	114	15	.....	.....	do one month (May.)
	1880	117	16			
	1881	128	21			
	1882	131	24			
	1883	132	23			
	1884	121	13			
	1885	114	12			
	1886	116	10			
	1887	109	7			

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

CITY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
Toronto	1874	309	184	21	16	
	1875	299	128	28	9	
	1876	216	100	39	9	
	1877	182	100	26	6	
	1878	181	92	20	10	
	1879	195	98	19	6	
	1880	204	94	18	4	
	1881	210	95	15	6	
	1882	216	100	14	7	
	1883	197	98	14	5	
	1884	217	88	13	3	
	1885	227	71	14*	2*	
	1886	224	66	13	3	
	1887	150	50	13	1	
Hamilton	1874	127	93	.....	3	
	1875	110	72	.....		
	1876	68	61	11	1	
	1877	68	55	7	2	
	1878	68	64	7	2	
	1879	68	61	8		
	1880	74	57	7		
	1881	89	55	7		
	1882	98	58	8		
	1883	105	54	8		
	1884	97	47	4		
	1885	110	48	3		
	1886	112	45	5		
	1887	107	40	4		
Ottawa	1874	120	77	6		
	1875	114	148	7		
	1876	75	77	7	1	
	1877	75	80	2	1	
	1878	73	77	.....	1	
	1879	73	71	.....	1	
	1880	75	72	.....	1	
	1881	75	77	.....	1	
	1882	75	76	.....	1	
	1883	75	84	.....	1	
	1884	75	78	.....	1	
	1885	75	77	.....		
	1886	75	69	1		
	1887	75	68	1	1 B. & W.	

* Dominion issues.

SCHEDULE B.—Comparative Statement, etc.—*Continued.*

CITY.	Year.	Tavern Licenses.	Shop Licenses.	Wholesale Licenses.	Vessel Licenses.	REMARKS.
London	1874	75	40	3		
	1875	75	74	2		
	1876	57	34	5		
	1877	58	35	1		
	1878	58	37	1		
	1879	57	36	2		
	1880	45	27	2		
	1881	45	24	2		
	1882	47	26	3		
	1883	47	24	2		
	1884	48	22	2		
	1885	49	22	1		
	1886	61	21	2		
	1887	54	19	2		
Kingston	1874	97	25	.....	1	
	1875	75	20	3	1	
	1876	53	23	6	5	
	1877	61	21	3	8	
	1878	61	21	3	8	
	1879	62	20	3	8	
	1880	62	20	3	8	
	1881	64	20	2	11	
	1882	53	22	2	9	
	1883	53	23	3	6	
	1884	39	20	2	6	
	1885	38	22	1	4	
	1886	41	22	1	6	
	1887	43	20	1	6	
St. Catharines.....	1886	29	7			
	1887	23	7			
Brantford	1886	19	5	3		
	1887	18	5	3		

SCHEDULE B.—*Concluded.*

RECAPITULATION, shewing the total number of Provincial Licenses issued in the several Counties in the Province, including the Cities, during the license years 1874-5-6-7-8-9-80-1-2-3-4-5-6-7.

Years.	Tavern.	Shop.	Wholesale.	Vessel.	Total.
1874	4793	1307	52	33	6185
1875	4459	1257	78	24	5818
1876	2977	787	147	27	3938
1877	2845	739	65	27	3676
1878	2910	724	52	29	3715
1879	3199	757	42	22	4020
1880	3227	760	40	22	4049
1881	3311	764	34	24	4133
1882	3317	787	35	24	4163
1883	3363	781	36	21	4201
1884	3253	675	28	14	3970
1885	2574	525	24	9	3132
1886	1567	367	28	12	1974
1887	1496	325	28	13	1862

The Six Months Licenses and the Licenses *extended* do not appear in the above Schedule or recapitulation, and as a consequence the total number of Licenses issued, according to the Statement, does not correspond with the number as shown in Schedules A and C. Beer and Wine Licenses are included with the ordinary licenses under the heads of Tavern Licenses and Vessel Licenses respectively. An *extended* License is good for a period not exceeding three months. It is not in the nature of a new License, but simply a permission, granted by the Board of Commissioners, to the holder of license expiring in April, to continue his business under the old license for the specified period, that he may be enabled to dispose of his stock on hand and quit the business without loss. Six Months Licenses run from the first day of May to the thirty-first day of October, and are not valid after the latter date. They are granted in localities which are largely resorted to in summer by visitors, where the Board of Commissioners are of opinion that increased tavern accommodation for the summer months is necessary.

SCHEDULE C.

COMPARATIVE STATEMENT BY MUNICIPALITIES, showing the number of Provincial Licenses, whether Ordinary or Beer and Wine, issued, and the number extended, transferred or removed, the gross sums deposited to the credit of the License Fund Accounts therefor, and for Fines, and the revenue paid over to the Municipal Treasurers during the license years 1885-6, 1886-7 and 1887-8 respectively.

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Addington ...	.....	....	....	....	...	....	...	...	....	....	.....	.....	.....	....	....	.....	.....	...	.....	.....	.....	.....
	.....	....	....	....	...	....	...	...	....	....	.....	.....	...	.....	....	.....	.....	....	.....	.....	....	.....
Algoma	Sault Ste. Marie.....	3	3	3	....	....	....	1	1	4	.....	.....	.....	.....	.....	.. .	....	....	.....	.....	.....	....
	Howland.....	3	2	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....
	Assiginack	2	2	2	....	....	....	....	....	....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....
	Gordon	3	3	3	....	....	....	....	....	....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....
	Carnarvon	1	....	....	....	....	....	..	....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tekhummah	1	....	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
	St. Joseph	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	..	.....
	Hilton	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.. ..	.....	.....
	Billings	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Unorganized Territory.	7	8	10	....	....	....	2	4	....	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....
North Brant..	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	....	... ..	.....	.....	.....	.. ...	.....	.....
South Brant..	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Brantford City	17	19	18	1	5	....	5	3	5	2 ext.	.....	3	3	.....	.....	.....	....	.....	....	.....	.....
Brockville and Leeds	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	Transfers. 1886-7.	Transfers. 1887-8.	Removals. 1885-6.	Removals. 1886-7.	Removals. 1887-8.	Total. 1885-6.	Total. 1886-7.	Total. 1887-8.	Amounts received for Provincial Licenses, Transfers, Removals and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportion thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Addington.					1												Can. Temp. Act in force.
																	Dunkin Act in force 1884-5 and 1885-6.
Algoma	Sault Ste. Marie			3				4	4	10	673 00	625 00	1249 00	489 18	363 26	759 30	
	Howland	1	1	1				4	3	4	301 00	255 00	305 00	104 19	121 18	96 02	
	Assiginack	1		1				3	2	3	189 00	180 00	225 00	92 09	49 12	84 61	
	Gordon		1	1				3	4	3	231 00	275 00	270 00	93 14	75 74	64 25	
	Carnarvon							1			112 00			43 41			
	Tehkummah							1	1	2	87 00	75 00	100 00	41 05		31 43	
	St. Joseph							2	2	2	144 00	180 00	180 00	52 09	49 12	42 83	
	Hilton							1	1	1	72 00	90 00	90 00	26 05	24 56	21 41	
	Billings							1	1	1	72 00	90 00	90 00	26 05	24 56	21 42	
	Unorganized Territory		1					9	13	12	648 00	1168 15	545 00		719 34		Payable to Province, less proportion of expenses.
North Brant																	Can. Temp. Act in force.
South Brant																	Can. Temp. Act in force.
	Brantford, City	2	2	4	1	2		32	31	30	6576 50	7780 00	7359 00	3277 12	3452 01	3455 49	
Brockville and Leeds																	Can. Temp. Act in force.

SCHEDULE C.—Comparative Statement by Municipalities, showing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Centre Bruce																						
North Bruce																						
South Bruce																						
Cardwell	Adjala																					
	Bradford																					
	Tecumseth																					
	Bolton	3	3	3																		
	Albion	8	6	7																		
	Innisfil																					
	West Gwillimbury																					
				..																		
Carleton																						
Cornwall																						
Dufferin																						

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Total.			Amounts received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Centre Bruce..	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
North Bruce..	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
South Bruce..	....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Cardwell ..	Adjala	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
	Bradford	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	
	Tecumseth	....		....	....	..	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
	Bolton	....	....	1	....	....	....	3	3	4	370 00	510 00	515 00	179 50	235 87	243 82	
	Albion	1	4	2	..	....	....	9	10	9	621 00	580 00	640 00	213 63	190 85	218 08	
	Innisfil.	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	
	West Gwillimbury.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	
	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	
Carleton	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Cornwall.....	....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Dufferin.....	....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.

SCHEDULE C.—Comparative Statement by Municipalities, shewing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and Wine.			Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Dundas		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Durham		....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
West Durham		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Elgin		....	...	....	....	....	....	....	....	....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....
West Elgin		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Essex	Maidstone	2	1	2	....	1	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Windsor	17	17	17	....	....	....	6	6	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
	Rochester	4	4	6	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	East Sandwich	9	6	9	....	....	....	2	2	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	West Sandwich	4	4	5	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sandwich, Town	6	4	5	...	1	....	3	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
	Belle River	2	2	2	....	....	....	....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
	Anderdon	3	2	3	....	1	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	Transfers. 1886-7.	Transfers. 1887-8.	Removals. 1885-6.	Removals. 1886-7.	Removals. 1887-8.	Total. 1885-6.	Total. 1886-7.	Total. 1887-8.	Amount received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportion thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Dundas		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
East Durham		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
West Durham		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
East Elgin		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp Act in force.
West Elgin		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
North Essex	Maidstone	....	....	....	....	....	....	2	2	2	144 00	147 50	200 00	68 17	62 34	78 29	
	Windsor	1	1	4	....	....	....	24	25	28	4165 00	5325 00	5400 00	2669 40	2742 14	2768 92	
	Rochester	....	1	1	....	....	....	4	5	7	288 00	415 00	765 00	136 33	167 24	327 10	
	East Sandwich	....	1	2	....	....	....	11	9	14	832 00	775 00	1110 00	397 64	303 30	426 16	
	West Sandwich	....	1	1	....	....	....	4	5	6	288 00	415 00	455 00	136 33	167 24	170 54	
	Sandwich, Town	....	....	....	....	....	....	9	9	9	1177 50	1525 00	1477 50	611 50	644 76	582 75	
	Belle River	....	....	....	....	....	....	2	4	4	160 00	420 00	420 00	68 17	119 06	117 42	
	Anderdon	1	....	....	....	....	....	4	3	3	286 00	217 00	320 00	125 97	71 62	128 60	

SCHEDULE C.—Comparative Statement by Municipalities, showing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.				Shop.				Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
South Essex	Mersea	2	1	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Leamington	5	4	4	....	1	....	....	1	....	....	....	....	....	....	....	....	....	....	....	1	....
	Anthemsburgh	6	6	6	....	1	1	2	2	2	....	....	....	1	....	....	....	....	....	....	....	....
	Malden	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....	1	....	....
	Gosfield	3	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Kingsville	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1
	Essex Centre	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Colchester, North	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Colchester, South	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Pelee Island	....	1	1	....	....	....	....	1	1ext	....	....	....	....	....	....	....	....	....	....	....	....
	Tilbury, West	10	11	11	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Tilbury, Centre	....	....	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Frontenac																						
		....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Glengarry																						
		....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Grenville																						
		....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Centre Grey																						
	Artemesia	7	6	6	....	1	1	....	....	....	....	....	....	....	....	1B&W.	....	....	....	....	....	....
	Holland	7	5	5	....	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Collingwood, Township	7	6	6	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Euphrasia	3	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Osprey	5	4	4	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Sullivan	3	3	3	....	....	....	2	2	1	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Total.			Amount received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
South Essex	Mersea	1	1	....	....	....	....	3	2	2	155 00	135 00	260 00	68 99	71 07	138 06	
	Leamington	2	....	....	....	....	....	7	6	4	460 00	660 00	540 00	181 39	157 61	130 68	
	Amherstburgh	1	2	....	....	....	....	10	11	9	1227 50	1507 50	1517 50	575 65	538 14	548 12	
	Malden	....	....	....	....	....	....	2	3	1	128 00	172 50	90 00	55 43	57 30	29 06	
	Gosfield	1	....	....	....	....	....	4	3	2	281 00	467 50	430 00	153 21	308 56	282 30	
	Kingsville	....	1	1	....	....	....	2	3	4	200 00	305 00	355 00	100 46	109 22	124 86	
	Essex Centre	....	....	....	....	....	....	1	1	1	140 00	290 00	395 00	60 46	151 64	203 50	
	Colchester, North	....	....	....	....	....	....	....	....	....	40 00	....	.....	.....	.....	.....	
	Colchester, South	....	....	....	....	....	....	....	....	....	.....	.....	85 00	.....	.....	41 18	Dunkin Act in force.
	Pelee Island	....	....	....	....	....	....	....	1	1	.....	90 00	90 00	.....	28 66	29 50	
	Tilbury, West	2	....	1	....	....	....	12	12	13	730 00	1080 00	1017 50	346 52	408 20	216 62	
	Tilbury Centre	....	....	2	....	....	....	....	....	6	.....	.....	370 00	.....	.....	117 62	
Frontenac		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	Can. Temp. Act in force.
Glengarry		....	...	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.... ..	Can. Temp. Act in force.
Grenville		....	....	. ..	....	....	....	...	...	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Centre Grey	Artemesia	1	2	2	....	....	....	8	9	9	509 00	587 50	607 50	217 86	203 74	197 94	
	Holland	1	....	....	....	....	....	9	7	7	534 00	545 00	516 88	232 02	192 92	168 47	
	Collingwood, Township	....	1	1	....	....	....	8	8	8	626 00	627 50	602 50	296 05	224 71	195 56	
	Euphrasia	....	....	....	....	....	....	3	2	1	216 00	180 00	90 00	92 27	61 12	28 27	
	Osprey	2	....	....	....	....	....	7	4	5	370 00	455 00	397 50	158 91	170 60	127 26	
	Sullivan	....	....	1	....	....	....	5	5	5	360 00	450 00	385 00	157 20	155 38	124 90	

SCHEDULE C.—Comparative Statement, by Municipalities, shewing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
North Grey.	Owen Sound	12	*12	12	....	....	....	6	5	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Meaford	5	5	5	....	1	1	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Derby	4	3	3	....	1	1	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Keppel	2	2	2	....	1	1	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sydenham	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	St. Vincent	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sarawak	....	....	....	....	....	..	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Grey.	Proton	7	6	1	....	1	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durham	4	4	4	....	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bentinck	5	5	5	....	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Glenelg	5	5	5	....	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Normanby	10	10	8	1	1	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Egremont	1	1	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dundalk	....	....	3	....	....	....	....	....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Haldimand.	Cayuga Village	5	2	5	....	3	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Caledonia	4	1	3	....	3	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Oneida	3	3	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Cayuga, North, T'p	3	4	4	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dunn	4	....	1	....	2	3	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Rainham	4	4	4	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Walpole	10	7	6	....	4	3	....	....	....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....
	Seneca	4	4	5	1	1	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hagersville	....	....	5	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Total.			Amounts received for Provincial Licenses, Transfers, Removals and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
North Grey.	Owen Sound	1	...	1	...	...	...	19	17	17	2690 00	3155 00	3115 00	1297 89	1222 50	1195 20	
	Meaford	1	3	2	...	...	...	8	11	10	935 00	1322 50	1307 50	456 02	508 76	489 04	
	Derby	...	...	1	...	...	...	4	4	5	323 00	327 50	312 50	144 09	119 10	107 10	
	Keppel	...	...	...	...	...	...	2	3	3	144 00	247 50	271 50	62 87	93 19	101 62	
	Sydenham	...	...	...	...	...	...	3	3	3	216 00	270 00	280 00	94 31	93 20	94 62	
	St. Vincent	...	...	...	...	...	...	1	1	1	72 00	90 00	90 00	31 43	31 04	29 82	
	Sarawak	...	...	...	...	...	...	...	...	...	.....	50 00	.....	.....	25 90	.....	
South Grey.	Proton	2	...	...	...	...	...	10	8	1	586 00	707 50	140 00	251 20	249 57	51 67	
	Durham	...	...	1	...	...	...	6	6	7	960 00	1180 00	1225 00	523 02	508 30	515 93	
	Bentinck	...	...	1	...	...	...	7	7	8	550 00	642 00	635 00	235 72	214 54	207 48	
	Glenelg	1	1	...	...	...	...	8	8	7	589 00	675 00	800 00	255 46	230 93	269 36	
	Normanby	2	1	...	...	...	...	13	12	8	786 00	998 20	760 00	338 85	342 16	244 28	
	Egremont	...	...	...	...	...	1	1	1	3	72 00	92 00	235 00	30 00	30 80	82 22	
	Dundalk	...	...	...	...	...	...	...	...	4	.....	.....	700 00	.....	.....	322 16	
Haldimand.	Cayuga Village	...	1	1	...	1	1	6	8	8	630 00	695 00	850 00	330 43	280 43	305 20	
	Caledonia	...	...	...	...	...	...	5	5	5	740 00	850 00	825 00	483 45	447 74	435 98	
	Oneida	...	...	...	...	...	...	3	3	...	216 00	375 00	... ...	97 13	192 16	.....	
	Cayuga, North, Tp.	...	...	...	...	...	...	3	4	4	216 00	360 00	360 00	97 13	116 22	120 90	
	Dunn	...	1	...	...	...	...	4	3	4	288 00	80 00	202 50	129 51	29 94	75 56	
	Rainham	...	...	2	...	...	...	4	4	6	288 00	360 00	370 00	129 49	116 22	125 16	
	Walpole	1	3	2	...	...	...	12	14	11	743 00	795 00	662 50	334 54	261 48	230 28	
	Seneca	...	1	2	...	...	...	5	6	7	424 00	502 50	620 00	245 68	230 73	285 20	
	Hagarsville	...	...	...	...	...	...	...	...	5	.....	.....	600 00	.....	.....	147 13	

* Not including two Beer and Wine, Vessel, Great Lake, and one Beer and Wine, Vessel, Inland Waters.

SCHEDULE C.—Comparative Statement by Municipalities, showing the number of Provincial Licenses, etc.—*Continued.*

License District	Municipality.	Tavern. Ordinary. 1885-6.	Tavern. Ordinary. 1886-7.	Tavern. Ordinary. 1887-8.	Tavern. Beer and Wine. 1885-6.	Tavern. Beer and Wine. 1886-7.	Tavern. Beer and Wine. 1887-8.	Shop. 1885-6.	Shop. 1886-7.	Shop. 1887-8.	Wholesale. 1885-6.	Wholesale. 1886-7.	Wholesale. 1887-8.	Extended Tavern. 1885-6.	Extended Tavern. 1886-7.	Extended Tavern. 1887-8.	Extended Shop. 1885-6.	Extended Shop. 1886-7.	Extended Shop. 1887-8.	Six Months. 1885-6.	Six Months. 1886-7.	Six Months. 1887-8.
Haliburton	Minden	....	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dysert	....	2	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Anson	....	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sherban	....	*3	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Glamorgan	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Halton		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hamilton	Hamilton, City	108	108	103	2	4	4	48	45	40	3	5	4	.....	2	5	.....	.....	5	1B&W.	.....	1B&W.
East Hastings	Tyendinaga	10	10	9	....	....	....	....	....	....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
	Hungerford	8	8	8	....	....	....	2	3	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Thurlow	9	8	9	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Deseronto (formerly Mill Point)	4	4	4	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	Transfers. 1886-7.	Transfers. 1887-8.	Removals. 1885-6.	Removals. 1886-7.	Removals. 1887-8.	Total. 1885-6.	Total. 1886-7.	Total. 1887-8.	Amounts received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportion thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Haliburton	Minden	....	....	....	....	....	....	....	2	2	.....	180 00	180 00	.....	46 20	38 79	
	Dysert	....	1	1	....	....	....	...	3	4	.....	187 00	275 00	.....	50 90	59 82	
	Anson	....	....	....	....	....	....	....	1	1	.....	90 00	90 00	.....	23 11	19 41	
	Sherban	....	....	....	....	....	....	....	2	....	.....	162 00	20 00	.....	46 17	6 44	
	Glamorgan	....	....	....	....	....	....	....	....	....	.....	.....	.....	... .	.....	.....	
Halton		....	....	....	...	....	....	....	...	...	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Hamilton	Hamilton, City	32	2	26	5	8	4	199	206	192	34795 00	49169 05	47693 75	18042 21	18098 70	17318 49	
East Hastings	Tyendinaga	1	....	1	....	..	....	11	10	11	751 00	910 00	877 50	293 72	274 22	267 00	
	Hungerford	....	1	4	....	....	....	10	12	14	800 00	1095 00	1022 00	316 53	343 88	320 91	
	Thurlow	...	2	2	....	....	....	9	10	11	708 00	730 00	840 00	279 28	227 00	253 67	
	Deseronto (formerly Mill Point)	2	2	1	..	....	....	6	6	5	890 00	1100 00	1065 00	676 37	699 33	677 93	

* One Tavern License, 1885-6.

SCHEDULE C.—Comparative Statement by Municipalities, shewing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
North Hastings.	Marmora and Lake	4	4	3	....	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....
	Huntingdon	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Stirling	3	4	3	....	....	....	2	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Madoc, Township	2	2	2	....	....	1	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Elzevir & Grimsthorpe	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tudor and Cashell	6	6	5	....	1	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wollaston	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Monteagle and Herschel	1	3	3	....	....	....	1	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Rawdon	2	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Madoc Village	4	4	3	....	....	....	3	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wicklow and Bangor	1	1	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dungannon & Faraday	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Carlow and Mayo	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	*Limerick	....	....	1	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Hastings.	Belleville	25	26	26	....	....	....	5	5	4	3	2	2	.....	.....	2	.....	.....	.....	1	1	1
	Trenton	10	12	12	....	....	....	3	4	3	.....	.....	.....	.....	2	1	....	1	1	1	.....	1
	Sidney	5	6	5	....	....	....	....	....	....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
East Huron		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Huron		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Huron		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Total.			Amounts received for Provincial Licenses Transfers, Removals, and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
North Hastings.	Marmora and Lake	....	....	....	....	....	....	5	5	4	360 00	450 00	380 00	140 41	130 86	122 14	
	Huntingdon	....	....	....	....	....	....	2	2	2	144 00	180 00	180 00	55 25	52 36	56 36	
	Stirling	1	2	....	....	....	....	6	7	4	565 00	530 00	520 00	242 79	149 06	152 74	
	Madoc, Township	....	....	1	....	....	....	2	2	4	144 00	180 00	222 50	62 47	52 35	72 82	
	Elzevir & Grimsthorpe	....	....	....	....	....	....	2	2	2	144 00	180 00	200 00	55 26	52 33	65 78	
	Tudor and Cashel	....	....	....	....	....	....	6	7	5	432 00	577 50	450 00	173 42	170 11	140 93	
	Wollaston	....	....	....	....	....	....	....	....	....	.....	.....	.....	2 24	.....	.....	
	Monteagle and Herschel	....	....	2	....	....	....	2	3	5	144 00	270 00	280 00	56 01	78 52	89 26	
	Rawdon	....	1	....	....	....	....	2	4	3	144 00	275 00	270 00	55 25	80 70	84 56	
	Madoc, Village	2	....	....	....	....	....	9	6	5	960 00	960 00	820 00	540 70	397 01	350 32	
	Wicklow and Bangor	....	....	....	....	....	....	1	1	1	72 00	90 00	90 00	27 63	26 15	28 18	
	Dungannon & Faraday	....	....	....	....	....	....	....	....	....	.....	50 00	.....	0 56	21 82	.....	
	Carlow and Mayo	....	....	....	....	....	....	....	....	....	20 00	.....	.....	9 46	.....	.....	
	*Limerick	....	....	....	....	....	....	....	....	1	.....	.....	90 0	.....	.....	28 18	
West Hastings.	Belleville	7	12	8	....	2	....	41	47	43	7515 00	8676 00	8594 00	3671 87	3550 16	3627 05	
	Trenton	....	4	11	....	1	1	14	22	30	2302 50	3021 00	3433 75	1333 09	1323 99	1560 11	
	Sidney	....	1	....	....	....	....	5	8	5	400 00	567 50	450 00	177 11	193 72	158 88	
East Huron		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
South Huron		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can, Temp. Act in force.
West Huron		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.

* Included with Tudor and Cashel, 1885-6 and 1886-7.

SCHEDULE C.—Comparative Statement by Municipalities, shewing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
East Kent																						
West Kent																						
Kingston	Kingston, City	41*	40†	42‡	1	1†	1	22	22	20	1	1	1	2					1			
East Lambton																						
West Lambton																						
North Lanark																						
South Lanark																						
Grenville																						

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Total.			Amounts received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8. *	1885-6.	1886-7.	1887-8.	
											$ c.	$ c.	$ c.	$ c.	$ c	$ c.	
East Kent																	Can. Temp. Act in force.
West Kent																	Can. Temp. Act in force.
Kingston	Kingston, City	1	3	1	1		2	69	67	68		18737 00	18696 50	7629 11	8164 54	8280 47	
East Lambton																	Can. Temp. Act in force.
West Lambton																	Can. Temp. Act in force.
North Lanark																	Can. Temp. Act in force.
South Lanark																	Can. Temp. Act in force.
Grenville																	Can. Temp. Act in force.

* Five Vessel Licenses not included.

† One Vessel License not included.

‡ Five Vessel Ordinary Licenses and one Vessel Beer and Wine License are not included.

SCHEDULE C.—Comparative Statement by Municipalities, showing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Lennox	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Lincoln	St. Catharines, City	30	27	21	....	2	2	8	7	7	....	....	....	....	....	3	1	....	....	1	1	1
London	London, City	49	56	51	....	5	3	22	21	19	1	2	2	....	....	5 and 1B&W.	....	1	1	....	....	....
East Middlesex	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
North Middlesex	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
West Middlesex	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Monck	Wainfleet	1	1	1	1	2	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Canborough	1	1	1	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Caistor	1	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Sherbrooke	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Dunnville	6	6	6	....	....	....	1	2	2	....	....	....	....	....	....	....	....	....	1	1 B&W	1
	Gainsborough	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Pelham	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	Transfers. 1886-7.	Transfers. 1887-8.	Removals. 1885-6.	Removals. 1886-7.	Removals. 1887-8.	Total. 1885-6.	Total. 1886-7.	Total. 1887-8.	Amounts received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportion thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Lennox		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Lincoln	St. Catharines, City	5	7	3	....	....	....	45	44	37	6906 25	7752 50	6623 75	2811 75	2618 48	2177 48	Can. Temp. Act in force in Lincoln, with the exception of St. Catharines.
London	London, City	15	13	11	2	....	1	89	98	94	13569 00	23404 50	21467 38	5650 12	6746 03	6029 64	
East Middlesex		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
North Middlesex		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
West Middlesex		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Monck	Wainfleet	....	....	....	....	....	....	2	3	2	108 00	185 00	127 50	27 53	37 36	29 59	
	Canborough	....	....	1	....	....	....	3	3	4	144 00	165 00	170 00	36 73	32 02	41 08	
	Caistor	....	....	....	....	....	....	2	....	....	108 00	.....	.....	27 53	.....	.....	
	Sherbrooke	....	....	....	....	....	....	1	1	1	72 00	90 00	90 00	18 36	16 02	19 73	
	Dunnville	....	2	1	....	....	....	8	11	10	850 00	1643 75	1617 50	387 69	745 32	763 38	
	Gainsborough	....	....	....	....	....	....	2	....	....	144 00	.....	.....	36 70	.....	.....	
	Pelham	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Dunkin Act in force.

SCHEDULE C.—Comparative Statement by Municipalities, showing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Muskoka	Huntsville	....	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
Nipissing	McKim	....	....	2	....	....	....	....	....	....	.....	....	.....	....	.....	.....	....	.....	.....	.....	.....	.....
	Mattawa	9	9	9	....	....	....	4	3	3	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....
	Widdifield	5	7	7	....	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Springer	2	2	2	....	....	....	....	....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Ferris	1	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Bonfield	....	....	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Unorganized Territory	6	2	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Norfolk		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	....	.....
South Norfolk		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Northumberland		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Northumberland		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Ontario		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Total.			Amount received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Muskoka	Huntsville	....	....	....	....	....	....	....	3	3	.....	360 00	360 00	.....	102 24	100 00	Muskoka District with the exception of the Village of Huntsville under Can. Temp. Act.
Nipissing	McKim	....	....	....	....	....	....	....	....	2	.....	.....	165 00	.....	.....	107 77	
	Mattawa	1	3	1	....	....	....	14	15	13	1721 00	1835 00	1805 00	1205 64	1130 93	1125 96	
	Widdifield	1	....	2	....	....	....	7	8	10	817 00	1245 00	1210 00	568 74	765 91	747 62	
	Springer	2	....	....	....	....	....	4	2	3	344 00	380 00	570 00	265 06	265 36	398 31	
	Ferris	....	....	....	....	....	....	1	2	2	222 00	280 00	200 00	113 88	142 58	85 54	
	Bonfield	....	....	....	....	1	....	....	1	2	.....	5 00	361 15	.....	2 72	196 24	
	Unorganized Territory	....	....	....	....	....	....	6	2	....	432 00	180 00	.....	.....	.....	.....	Payable to Province, less proportion of expenses.
North Norfolk		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
South Norfolk		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
East Northumberland		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
West Northumberland		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
North Ontario		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.

SCHEDULE C.—Comparative Statement by Municipalities, showing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and Wine.			Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
South Ontario		....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Ottawa	Ottawa, City	75	74	75*	....	1	*	77	69	68	....	1	1	....	....	....	1	....	1	1	1	1
North Oxford		....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
South Oxford		....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Parry Sound	Armour	4	3	3	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Strong	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Chapman	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Himsworth	....	3	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Unorganized Territory	9	6	8	2	2	1	....	....	....	....	....	....	....	....	....	....	2	....	....	....	....
Peel	Brampton	6	6	6	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Chinguacousy	11	9	8	....	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Toronto Township	13	12	13	....	1	1	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....
	Toronto Gore	4	3	3	....	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Streetsville	2	2	2	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Caledon	11	10	10	....	....	....	1	2	1	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	1886-7.	1887-8.	Removals. 1885-6.	1886-7.	1887-8.	Total. 1885-6.	1886-7.	1887-8.	Amount received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportion thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
South Ontario		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Ottawa	Ottawa City	21	11	21	6	2	7	181	159	174	28810 00	40797 50	41482 50	13501 93	12863 95	13140 10	
North Oxford		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
South Oxford		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp Act in force.
Parry Sound	Armour	....	....	2	....	....	....	4	4	5	308 00	307 00	280 00	124 13	119 29	100 58	Payable to Province, less proportion of expenses.
	Strong	2	1	....	....	....	....	4	3	2	154 00	185 00	180 00	63 47	71 00	63 51	
	Chapman	1	3	1	....	....	....	3	5	3	149 00	195 00	185 00	59 34	76 70	66 18	
	Himsworth	....	....	1	....	....	....	....	3	3	....	345 00	235 00	.....	177 25	116 16	
	Unorganized Territory	8	4	1	....	....	....	19	14	10	1202 50	657 50	762 50	.....	.....	.....	
Peel	Brampton	....	1	2	....	....	....	8	9	10	1000 00	1590 00	1410 00	439 47	679 01	540 95	
	Chinguacousy	5	2	....	....	....	....	16	13	10	837 00	895 00	860 00	351 93	290 76	317 34	
	Toronto Township	....	2	2	....	1	....	14	16	16	1005 50	1195 50	1261 50	427 83	398 29	459 86	
	Toronto Gore	1	3	....	....	....	....	5	7	4	293 00	322 50	307 50	122 29	107 11	110 16	
	Streetsville	....	....	....	1	....	....	4	3	3	305 00	420 00	500 00	420 00	147 24	224 92	
	Caledon	2	3	2	....	....	....	14	15	13	894 00	1135 00	1070 00	305 15	369 79	388 17	

* 1 Beer and Wine Vessel issued.

SCHEDULE C.—Comparative Statement by Municipalities, shewing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1885-6.	1886-7.	1887-8.	Tavern. Beer and Wine. 1885-6.	1886-7.	1887-8.	Shop. 1885-6.	1886-7.	1887-8.	Wholesale. 1885-6.	1886-7.	1887-8.	Extended Tavern. 1885-6.	1886-7.	1887-8.	Extended Shop. 1885-6.	1886-7.	1887-8.	Six Months. 1885-6.	1886-7.	1887-8.
North Perth	Mornington	10	10	10	....	....	....	....	1	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Ellice	7	7	6	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wallace	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Elma	4	4	4	....	....	....	....	....	....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	....	.....
	Listowel	7	7	7	....	....	....	2	1	1	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
	Stratford	21	21	21	....	....	1	7	7	7	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
	North Easthope	4	4	4	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Milverton	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Perth	South Easthope	5	5	5	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Fullarton	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mitchell	6	6	6	....	....	....	2	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hibbert	2	3	3	....	....	....	1	1	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Downie	4	5	5	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	St. Mary's	9	9	9	....	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Blanshard	3	3	3	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Logan	2	2	2	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Peterborough		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Peterborough		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	Transfers. 1886-7.	Transfers. 1887-8.	Removals. 1885-6.	Removals. 1886-7.	Removals. 1887-8.	Total. 1885-6.	Total. 1886-7.	Total. 1887-8.	Amounts received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportion thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
North Perth	Mornington	1	1	1	....	....	1	11	11	12	725 00	995 00	990 00	337 40	385 50	391 61	
	Ellice	....	....	....	....	....	1	7	7	7	564 00	630 00	565 00	267 69	232 95	218 53	
	Wallace	....	....	....	....	....	....	3	3	3	216 00	270 00	290 00	100 37	99 86	113 50	
	Elma	....	....	....	....	....	....	4	5	4	348 60	392 50	380 00	167 30	146 98	147 56	
	Listowel	1	3	3	1	....	....	11	12	11	1760 00	1970 00	1915 00	1228 08	993 60	1006 66	
	Stratford	6	4	8	....	....	....	34	33	37	5230 00	7494 09	7550 09	2227 45	3351 77	3420 00	
	North Easthope	....	....	....	....	....	....	4	4	4	288 00	360 00	370 00	133 85	133 12	141 87	
	Milverton	....	1	....	....	....	....	3	4	3	240 00	365 00	360 00	100 38	102 56	102 15	
South Perth	South Easthope	1	....	2	....	..	....	6	5	7	405 00	540 00	544 00	182 14	204 68	203 76	
	Fullarton	....	....	....	....	....	....	3	3	3	216 00	270 00	270 00	95 04	97 27	93 06	
	Mitchell	....	....	....	....	....	....	8	7	7	1060 00	1440 60	1627 00	508 46	660 68	841 48	
	Hibbert	....	....	....	....	....	....	3	4	5	246 00	384 00	450 00	110 88	138 54	155 12	
	Downie	....	....	....	....	....	....	4	5	5	368 00	495 00	460 00	168 94	181 06	160 30	
	St. Mary's	2	3	3	....	....	....	13	14	14	1820 00	2330 00	2385 00	1013 24	1125 18	1168 32	
	Blanshard	....	1	....	....	....	....	3	4	3	216 00	275 00	270 00	95 04	97 28	92 08	
	Logan	....	....	....	....	....	....	2	2	2	144 00	180 00	180 60	66 93	66 56	62 04	
East Peterborough	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
West Peterborough	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.

SCHEDULE C.—Comparative Statement, by Municipalities, shewing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary.			Tavern. Beer and Wine.			Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887 8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Prescott	South Plantagenet	7	9	8	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Hawkesbury	7	7	7	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Longueuil	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	North Plantagenet	11	10	11	....	....	....	2	....	....	....	....	....	....	....	....	....	....	....	2	....	....
	Caledonia	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2	2
	Alfred	5	4	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Hawkesbury	4	4	4	....	....	....	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Hawkesbury, Village	3	2	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	L'Orignal	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Prince Edward	Picton	6	7	6*	....	....	....	2	2	2	....	....	....	....	....	....	1	....	1	1	....	....
	South Marysburgh	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Wellington	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	....
	Sophiasburg	3	3	1	....	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	2
	Hillier	3	2	3	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ameliasburg	6	7	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	1	1
	Hallowell	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....
	North Marysburgh	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....
Rainy River	Rat Portage	6	7	7	....	....	....	2	2	2	....	....	1	1	....	....	1	....	....	1	....	....
	Unorganized Districts	3	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
North Renfrew		....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	Transfers. 1886-7.	Transfers. 1887-8.	Removals. 1885-6.	Removals. 1886-7.	Removals. 1887-8.	Total. 1885-6.	Total. 1886-7.	Total. 1887-8.	Amounts received for Provincial Licenses, Transfers, Removals and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportion thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Prescott	South Plantagenet	4	3	2	....	....	....	11	12	10	624 00	846 00	901 00	303 60	317 06	358 26	
	East Hawkesbury	....	.	2	....	....	....	7	7	9	504 00	630 00	730 00	236 14	231 22	281 83	
	Longueuil	....	....	....	....	....	...	2	2	2	144 00	200 00	180 00	67 46	77 12	65 04	
	North Plantagenet	3	...	2	....	....	....	16	10	13	1051 00	900 00	1070 00	503 19	330 26	401 02	
	Caledonia	2	....	1		....	....	6	4	5	226 00	270 00	295 00	106 81	99 08	111 10	
	Alfred	....	1	....	....	....	....	5	5	6	420 00	415 00	580 00	202 40	162 40	216 80	
	West Hawkesbury	....	2	....	....	....	....	5	7	5	490 00	560 00	650 00	298 67	270 66	362 60	
	Hawkesbury, Village	....	....	....	....	....	....	3	2	3	345 00	330 00	360 00	186 49	115 28	97 56	
	L'Orignal	....	....	1	....	....	....	3	3	4	262 50	410 00	545 00	113 85	126 60	280 24	
Prince Edward	Picton	2	2	....	....	....	....	13	11	9	2297 50	2315 00	2737 50	1236 91	1214 88	1335 12	
	South Marysburgh	....	....	....	....	....	....	2	2	2	184 00	260 00	240 00	92 30	109 38	98 90	
	Wellington	....	....	....	....	....	....	3	3	2	341 50	477 50	350 00	204 63	219 88	160 50	
	Sophiasburg	2	3	....	....	....	....	5	6	4	226 00	285 00	217 50	82 82	84 56	63 16	
	Hillier	....	....	....	....	....	....	3	3	3	216 00	217 50	270 00	78 46	65 04	75 76	
	Ameliasburgh	2	1	...	....	..	....	9	9	7	518 00	680 00	585 00	191 82	197 30	164 13	
	Hallowell	....	....	....	....	....	....	1	....	....	56 00	.....	.....	21 79	.....	.....	
	North Marysburgh	....	....	....	..	....	....	1	1	....	112 00	45 00	.....	43 61	13 00	.....	
Rainy River	Rat Portage	1	....	?	1	2	1	13	11	14	1826 70	1930 00	2095 00	1247 50	1271 10	1283 03	
	Unorganized Districts	1	....	....	....	....	....	4	1	1	281 00	90 00	90 00	.....	.....	.....	Payable wholly to the Province, less expenses.
North Renfrew	.....	....	....	....	...	....	....	....	....	....	....	.....	.. ....	.....	.....	.....	Can. Temp. Act in force.

* Two Vessel Licenses for Great Lakes, issued at Picton.

SCHEDULE C.—Comparative Statement by Municipalities, showing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
South Renfrew																						
Russell	Cambridge	5	7	11																		
	Russell	5	6	6																		
	Clarence	6	7	7																		
	Gloucester	9																				
	Cumberland	5	5	6																		
	Osgoode	6																				
	Rockland			2																		
Centre Simcoe																						
East Simcoe																						
West Simcoe																						
Stormont																						

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Total.			Amounts received for Provincial Licenses, Transfers, Removals, and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
South Renfrew	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Russell	Cambridge	....	....	3	....	....	....	5	7	14	420 00	700 00	1025 00	177 35	222 46	359 45	
	Russell	....	2	1	....	....	....	5	8	7	380 00	550 00	545 00	157 65	167 98	188 85	
	Clarence	2	2	2	1	....	....	9	9	9	507 00	640 00	855 00	214 29	195 21	333 60	
	Gloucester	2	....	....	....	....	....	11	.....	.....	793 00	.....	.....	337 45	.....	.....	
	Cumberland	....	....	....	....	....	....	5	5	6	360 00	.....	560 00	147 79	136 17	196 59	
	Osgoode	....	....	....	....	....	....	6	....	....	432 00	450 00	.....	177 35	.....	.....	
	Rockland	....	....	....	....	....	....	....	1	2	105 00	....	240 00	41 87	.....	62 17	
Centre Simcoe	.....	....	....	....	....	....	....	....	....	....	.....	.....	....	.... ..	....	.....	Can. Temp. Act in force.
East Simcoe	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	....	.....	Can. Temp. Act in force.
West Simcoe	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
Stormont	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.

SCHEDULE C.—Comparative Statement by Municipalities, showing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
Thunder Bay..	Neebing	9	9	10	....	....	....	1	2	2	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Port Arthur	15	18	18	....	....	....	6	4	3	1	1	1	10	1	2	....	.. ..	1	1	1	2
	Unorganized Territory.	1	5	16	....	....	....	....	3	....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
Toronto	Toronto, City	227†	221*	149‡	....	3†	1	71	66	50	14*	13	13	3	5	67 & 2 B&W	....	.....	7	.....	.....	.....
East Victoria.	....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....
West Victoria.	.....	....	.....	..	....	.. ..	....	....	..	....	.... .	.....	.....	..	.....	.....	.....	.....	.....	.....	.....	.....
N. Waterloo	Waterloo, T'nship, N. pt.	7	7	7	...	....	....	....	....	....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
	Woolwich	10	10	6	....	....	....	1	1	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wellesley	14	14	14	....	....	....	1	1	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
	Berlin.....	9	9	9	....	....	....	5	5	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Waterloo, Town.....	6	6	6	....	....	....	1	....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Elmira	....	....	4	....	....	....	....	....	1	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	.....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	Transfers. 1886-7.	Transfers. 1887-8.	Removals. 1885-6.	Removals. 1886-7.	Removals. 1887-8.	Total. 1885-6.	Total. 1886-7.	Total. 1887-8.	Amounts received for Provincial Licenses, Transfers, Removals and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportion thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Thunder Bay..	Neebing	2	....	1	....	....	....	12	11	13	1930 00	2265 00	2725 00	1535 86	1620 02	1895 94	
	Port Arthur	9	....	3	2	....	2	14	30	32	6910 00	6557 50	6575 00	4662 96	3846 13	3836 70	
	Unorganized Territory	....	2	2	....	3	....	1	9	18	72 00	712 50	1740 00	.....	.....	.....	Payable wholly to the Province, less expenses.
Toronto	Toronto, City	39	43	13	....	11	4	354	362	306	69472 50	93392 50	84641 26	34535 08	32983 81	36409 97	
East Victoria		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
West Victoria		....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
N. Waterloo	Waterloo, T'nship, N. pt.	1	....	1	....	..	....	8	7	8	529 00	630 00	635 00	247 95	236 74	234 74	
	Woolwich	....	....	2	....	....	....	11	11	8	877 00	1140 00	578 00	414 55	456 59	219 82	
	Wellesley	....	2	2	....	....	....	15	17	17	1212 00	1360 00	1480 00	574 28	512 94	568 95	
	Berlin	....	4	..	....	....	....	14	18	13	1750 00	2530 00	2325 00	819 92	1043 85	949 46	
	Waterloo, Town	....	1	....	....	....	....	7	7	7	938 00	1170 00	1190 00	458 31	435 66	440 38	
	Elmira	....	....	2	....	....	....	.....	.....	7	.....	.....	610 00	.....	.....	171 22	

* Not including 1 Vessel License. † Not including 2 Vessel Licenses. ‡ Not including 1 Vessel License.

SCHEDULE C.—Comparative Statement by Municipalities, Shewing the Number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.						Shop.			Wholesale.			Extended Tavern.			Extended Shop.			Six Months.		
		Ordinary.			Beer and Wine.																	
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.
S. Waterloo.	Galt	9	6	6	....	....	....	2	2	2	.....	.....	.....	In&w	3	2	.....	.....	.....	.....	.....	.....
	Preston	5	5	5	....	....	....	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Wilmont	14	14	14	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Waterloo, T'nship S. pt.	5	5	5	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Hespeler	3	3	3	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	North Dumfries	2	2	2	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	New Hamburg	4	4	4	....	....	....	2	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Ayr, Village	2	2	2	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Welland	Niagara Falls, Town (formerly Clifton)	15	15	13	....	....	....	5	4	3	.....	.....	.....	.....	.....	2	.....	.....	.....	1	1	1
	Crowland	2	2	2	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Chippewa	2	2	2	....	....	....	2	1	1	.....	.....	.....	.....	1	.....	.....	.....	.....	1	1	.....
	Fort Erie	3	3	3	....	....	....	.....	1	1	.....	.....	.....	1	.....	1	1	.....	.....	1	1	1
	Port Colborne	5	5	5	....	....	....	3	1	1	.....	.....	.....	1	1	.....	.....	.....	.....	1	1	1
	Humberstone	9	7	6	....	3	4	....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	.....	1	1	1
	Stamford	3	4	4	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....
	Thorold, Township	4	3	3	....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Thorold, Town	7	7	7	....	....	....	1	1	1	.....	.....	.....	1	.....	.....	.....	.....	.....	1	1	1
	Welland	7	7	7	....	....	....	3	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....
	Willoughby	3	2	3	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
	Bertie	13	13	13	....	....	....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	1	1	1
	Niagara Falls, South, Vil.	3	3	3	....	....	....	1	1	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Wellington ..	.....	....	....	....	....	....	....	...	....	....	.....	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

SHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Total.			Amounts received for Provincial Licenses, Transfers, Removals and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
S. Waterloo.	Galt	....	....	...	....	..	....	13	11	10	1731 25	2572 50	2335 00	968 90	1537 16	1400 97	
	Preston	....	....	....	....	....	..	6	6	6	600 00	1010 00	890 00	313 42	403 71	336 93	
	Wilmont	....	...	....	....	....	....	14	14	14	1008 00	1340 00	1260 00	451 31	492 48	444 44	
	Waterloo, T'nship, S. pt.	....	....	....	....	....	....	5	5	5	382 00	450 00	450 00	173 01	160 60	158 72	
	Hespeler	....	....	...	....	....	....	3	3	3	240 00	360 00	380 00	96 71	96 34	105 82	
	North Dumfries	....	....	....	....	....	....	2	2	2	184 00	240 00	220 00	104 47	114 99	103 48	
	New Hamburg	....	....	....	....	...	....	7	6	6	605 00	1180 00	890 00	297 21	476 18	318 09	
	Ayr, Village	....	....	....	....	....	....	2	2	2	200 00	350 00	390 00	104 47	174 24	194 66	
Welland	Niagara Falls, Town (formerly Clifton)	4	4	2	....	....	....	25	24	21	2375 00	2990 00	2592 00	1097 99	936 38	786 78	
	Crowland	....	1	2	....	....	....	2	3	4	144 00	185 00	191 00	68 71	720 06	73 52	
	Chippewa	....	..	....	....	....	....	5	5	3	360 00	500 00	520 00	154 61	158 44	261 00	
	Fort Erie	2	....	1	....	....	....	8	5	7	358 75	560 00	575 00	171 92	167 12	162 74	
	Port Colborne	1	....	3	....	....	....	11	8	10	973 34	911 25	912 50	549 16	334 62	336 00	
	Humberstone	....	1	....	....	....	....	11	12	12	702 09	842 50	810 50	334 99	342 87	324 39	
	Stamford	....	....	1	....	....	....	4	4	5	254 00	360 00	365 00	121 40	138 32	137 46	
	Thorold, Township	....	....	1	..	....	....	4	4	5	308 00	307 50	312 50	148 88	121 02	120 64	
	Thorold, Town	2	....	1	....	....	....	12	9	10	1248 34	1575 00	1540 00	679 20	674 90	644 40	
	Welland	....	2	2	....	....	1	11	13	13	1315 00	1720 00	1801 00	630 31	624 81	727 57	
	Willoughby	1	....	....	....	....	....	4	3	3	241 00	400 00	270 00	117 41	187 26	101 02	
	Bertie	2	1	1	....	....	....	16	15	16	1296 50	1473 50	1438 75	736 20	701 50	672 03	
	Niagara Falls, South, Vil.	....	....	1	....	....	....	4	4	4	322 00	500 00	369 00	138 58	149 82	106 04	
East Wellington ..	....	....	....	....	....	....	..	....	....	....	.....	... .	....	.....	.....	.....	Can. Temp. Act in force.

SCHEDULE C.—Comparative Statement by Municipalities, shewing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern. Ordinary. 1885-6.	1886-7.	1887-8.	Tavern. Beer and Wine. 1885-6.	1886-7.	1887-8.	Shop. 1885-6.	1886-7.	1887-8.	Wholesale. 1885-6.	1886-7.	1887-8.	Extended Tavern. 1885-6.	1886-7.	1887-8.	Extended Shop. 1885-6.	1886-7.	1887-8.	Six Months. 1885-6.	1886-7.	1887-8.
South Wellington ..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
West Wellington ..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
North Wentworth	Dundas	9	6	7	....	2	1	4	4	3	....	....	....	....	2	....	....	....	1	....	....	....
	Beverley	6	6	6	....	....	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	West Flamborough	9	9	8	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	East Flamborough	4	4	4	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Waterdown	2	2	2	....	....	....	....	..	....	....	....	....	....	....	....	....	....	....	....	....	....
South Wentworth	Binbrook	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Ancaster	4	4	4	....	....	....	2	2	2	....	....	....	....	....	....	....	....	....	....	....	....
	Saltfleet	7	3	6	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Barton	7	7	7	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Glanford	3	3	3	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
East York.	Scarborough	6	4	6	....	1	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	1B&W
	Markham, Township	8	7	7	....	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	York, East of Yonge St.	11	11	9	....	....	..	1	1	1	....	....	....	....	....	....	....	....	....	....	....	....
	Markham, Village	3	3	3	....	..	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
	Richmond Hill	3	3	3	....	....	....	....	1	....	....	....	....	....	1	....	....	....	....	....	....	....	....

SCHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed.						Totals.			Amounts received for Provincial Licenses, Transfers, Removals and Fines in each Municipality.			Proportion thereof paid to Municipalities.			Remarks.
		Transfers.			Removals.												
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
South Wellington ..	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
West Wellington ..	.....	....	....	....	....	....	....	....	....	....	.....	.....	.....	.....	.....	.....	Can. Temp. Act in force.
North Wentworth	Dundas	2	....	3	....	....	....	15	14	15	2000 00	2298 75	2060 00	1061 94	1016 40	894 13	
	Beverley	....	1	....	....	....	....	6	7	6	432 00	565 00	560 00	178 97	195 04	190 70	
	West Flamborough	....	....	....	....	....	....	9	9	8	940 00	1132 00	1014 00	540 38	557 82	500 02	
	East Flamborough	....	1	1	....	....	1	4	5	6	400 00	595 00	730 00	231 32	317 92	385 83	
	Waterdown	....	....	....	....	....	....	2	2	2	300 00	320 00	320 00	199 65	140 17	140 22	
South Wentworth	Binbrook	....	1	....	....	....	....	3	4	3	216 00	275 00	290 00	77 40	76 30	81 58	
	Ancaster	....	1	....	....	....	....	6	7	6	452 00	615 00	580 00	174 80	191 16	175 08	
	Saltfleet	3	....	2	....	....	....	10	3	8	561 30	678 50	570 00	201 25	202 50	159 16	
	Barton	3	1	1	....	....	....	10	8	8	539 30	655 00	675 00	156 66	183 52	189 76	
	Glanford	....	....	....	....	....	....	3	3	3	256 00	270 00	270 00	94 61	74 25	73 45	
East York ..	Scarborough	1	....	1	....	....	....	8	7	8	865 00	997 50	978 75	573 13	594 41	576 66	
	Markham, Township ..	1	....	1	....	....	....	9	8	8	926 00	1007 50	1047 50	553 85	530 18	538 93	
	York, East of Yonge St.	....	1	2	....	....	....	12	13	12	1104 00	1385 00	1110 00	570 15	791 04	481 16	
	Markham, Village.....	1	2	1	....	....	....	4	5	4	535 00	430 00	425 00	158 58	144 96	145 27	
	Richmond Hill	....	...	1	....	....	....	3	3	4	530 00	630 00	635 00	372 75	165 33	355 26	

SCHEDULE C.—Comparative Statement by Municipalities, shewing the number of Provincial Licenses, etc.—*Continued.*

License District.	Municipality.	Tavern.					Shop.				Wholesale.				Extended Tavern.				Extended Shop.				Six Months.			
		Ordinary.			Beer and Wine.																					
		1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1885-6.	1886-7.	1887-8.		1885-6.	1886-7.	1887-8.		1885 6.	1886-7.	1887-8.		1885 6.	1886-7.	1887-8.		1885-6.	1886-7.	1887-8.	
North York.	Aurora	4	4	3	....	....	....	....	....		....	....	....		....	....	1		....	....	....		....	....	....	
	Holland Landing	2	2	2	....	....	1	1	....		....	....	....		....	....	....		1	....	....		....	....	....	
	North Gwillimbury	4	4	4	....	1	1	....	....		....	....	....		....	....	....		....	....	....		....	....	....	
	King	10	10	11	....	....	....	....	....		....	....	....		....	....	....		....	....	....		....	....	....	
	East Gwillimbury	5	4	4	....	1	....	....	....		....	....	....		....	....	....		....	....	....		....	....	....	
	Whitchurch	4	3	3	....	1	....	....	....		....	....	....		....	....	....		....	....	....		....	....	....	
	Newmarket	6	6	6	....	....	2	1	1		....	....	....		....	....	1		....	....	....		....	....	....	
	Georgina	6	6	5	....	1	1	....	....		....	....	....		....	....	1		....	....	....		....	....	....	
	Stouffville	3	2	3	....	1	....	....	....		....	....	....		....	....	....		....	....	....		....	....	....	
West York.	York, West of Yonge St.	14	13	14	....	1	2	2	1		....	....	....		....	....	....		....	....	....		....	....	....	
	Vaughan	10	9	10	....	1	....	....	....		....	....	....		....	....	....		....	....	....		....	....	....	
	Etobicoke	5	4	5	....	1	1	1	1		....	....	....		....	....	....		....	....	....		....	....	....	
	Parkdale	3	3	2	....	....	2	2	2		....	....	....		....	....	1		....	....	....		....	....	....	
	Woodbridge, Village	4	3	3	....	....	1	1	1		....	....	....		....	1	....		....	....	....		....	....	....	
	Weston Village	3	3	3	....	....	....	....	....		....	....	....		....	....	....		....	....	....		....	....	....	

SHEDULE C.—*Continued.*

License District.	Municipality.	Licenses Transferred and Removed. Transfers. 1885-6.	1886-7.	1887-8.	Removals. 1885-6.	1886-7.	1887-8.	Total. 1885-6.	1886-7.	1887-8.	Amounts received for Provincial Licenses, Transfers, Removals and Fines in each Municipality. 1885-6.	1886-7.	1887-8.	Proportions thereof paid to Municipalities. 1885-6.	1886-7.	1887-8.	Remarks.
											$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
North York.	Aurora	1	....	....	....	....	....	5	4	4	505 00	610 00	571 25	274 23	239 42	230 13	
	Holland Landing	....	....	....	....	....	....	3	3	3	265 00	360 00	270 00	109 90	92 96	68 13	
	North Gwillimbury	1	1	2	....	....	....	5	6	7	313 00	422 50	497 50	142 07	152 32	186 74	
	King	1	....	2	....	....	1	11	10	14	1125 00	1300 00	1565 00	724 37	709 81	841 24	
	East Gwillimbury	....	1	1	....	....	....	5	6	5	385 00	482 50	420 00	174 24	183 32	151 40	
	Whitchurch	....	....	....	....	....	....	4	4	4	313 00	312 50	347 50	109 89	110 96	126 16	
	Newmarket	....	4	1	....	....	....	9	11	9	1346 25	1330 00	1330 00	716 06	508 70	493 12	
	Georgina	1	2	2	....	....	....	8	9	8	532 00	645 00	547 50	240 19	232 34	196 84	
	Stouffville	....	....	1	....	....	....	3	3	4	300 00	435 00	455 00	156 51	205 94	183 36	
West York.	York, W. of Yonge St.	4	1	1	1	....	....	21	17	16	1617 00	1732 50	1655 00	887 64	815 94	761 00	
	Vaughan	1	4	1	....	....	....	11	11	11	1245 00	1317 50	1305 00	772 42	739 00	708 89	
	Etobicoke	....	3	1	....	....	....	6	9	7	452 00	522 50	565 00	195 21	193 36	196 57	
	Parkdale	....	2	1	....	....	....	5	7	6	845 00	1250 00	2055 00	589 38	688 39	1417 31	
	Woodbridge, Village	2	....	....	....	....	....	7	4	4	630 00	680 00	640 00	369 51	305 08	282 50	
	Weston, Village	....	....	....	....	....	....	3	3	3	420 00	540 00	540 00	272 47	275 36	271 88	
	Totals	....	....	....	....	....	....	....	....	....	400072 97	401481 65	392675 17	231433 91	154438 41	156979 89	

SCHEDULE D.

COMPARATIVE STATEMENT of the amount of Fines collected and the amounts paid in respect of Expenses of Commissioners and Salaries of Inspectors, in each License District, for the license years 1885-6, 1886-7 and 1887-8 respectively.

LICENSE DISTRICT.	Fines Collected.			Paid in respect of Expenses of Commissioners and Salaries of Inspectors.			
	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Addington							C. T. Act in force.
Algoma	20 00	83 15	50 00	559 33	652 95	500 00	
Brant, North							C. T. Act in force.
Brant, South							do do
Brantford		190 00	49 00		442 00	424 00	
Brockville							C. T. Act in force.
Bruce, North							do do
Bruce, South							do do
Cardwell	120 00	60 00		525 54	581 50	151 16	
Carleton							C. T. Act in force.
Cornwall							do do
Dufferin							do do
Dundas							do do
Durham, East							do do
Durham, West							do do
Elgin, East							do do
Elgin, West							do do
Essex, North	100 00	360 00	510 00	549 46	550 00	566 70	
Essex, South	385 00	210 00	410 00	395 14	445 17	528 60	
Frontenac							C. T. Act in force.
Glengarry							do do
Grenville							do do
Grey, Centre	20 00	200 00	80 00	496 50	450 00	481 20	
Grey, North	380 00	300 00	384 00	505 00	505 00	530 00	
Grey, South	186 00	128 00	390 00	450 00	450 00	500 00	
Haldimand	70 00	245 00	60 00	450 00	550 50	525 00	
Haliburton			20 00		153 12	176 50	
Hamilton	840 00	560 00	1710 00	1000 00	1066 64	1200 00	
Hastings, East	166 00	170 00	182 00	557 25	572 50	582 00	
Hastings, North	130 00	50 00	60 00	543 85	618 10	551 30	
Hastings, West	400 00	77 00	309 00	732 50	830 68	850 75	
Huron, East							C. T. Act in force.
Huron, South							do do
Huron, West							do do
Kent, East							do do
Kent, West							do do
Kingston	330 00	660 00	700 00	799 92	800 00	800 00	
Lambton, East							C. T. Act in force.
Lambton, West							do do
Lanark, North							do do
Lanark, South							do do
Lennox							do do
Lincoln	240 00	135 00	140 00	803 28	822 06	616 91	City of St. Catharines only.
London	640 00	1492 00	1318 00	802 50	800 00	900 00	
Middlesex, East							C. T. Act in force.
Middlesex, North							do do
Middlesex, West							do do
Monck		40 00	20 00	482 00	494 00	410 57	Chargeable to License Act.
Muskoka	522 50			521 00	221 85	30 00	C. T. Act in force.
Nipissing	170 00	115 00	111 15	309 20	300 00	303 70	
Norfolk, North							C. T. Act in force.
Norfolk, South							do do
Northumberland, E.							do do
Northumberland, W.							do do

SCHEDULE D.

COMPARATIVE STATEMENT of the amount of Fines, etc., in each License District for the license years 1885-6, 1886-7, 1887-8, respectively.—*Continued.*

LICENSE DISTRICT.	Fines Collected.			Paid in respect of Expenses of Commissioners and Salaries of Inspectors.			
	1885-6.	1886-7.	1887-8.	1885-6.	1886-7.	1887-8.	
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
Ontario, North	.....	.....	.....	.....	.....	.....	C. T. Act in force.
Ontario, South	.....	.....	.....	.....	.....	.....	do do
Ottawa	460 00	495 00	1055 00	1000 00	1166 67	1400 00	
Oxford, North	.....	.....	.....	.....	.....	.....	C. T. Act in force.
Oxford, South	.....	.....	.....	.....	.....	.....	do do
Parry Sound	.....	.....	.....	.....	.....	221 50	
Peel	40 00	75 00	185 00	566 00	599 00	592 50	
Perth, North	290 00	574 00	440 00	581 20	750 00	750 00	
Perth, South	290 00	219 00	176 00	523 50	533 35	611 50	
Peterborough, East	.....	.....	.....	.....	.....	.....	C. T. Act in force.
Peterborough, West	.....	.....	.....	.....	.....	.....	do do
Prescott	327 50	231 00	391 00	459 75	465 00	466 00	
Prince Edward	399 00	180 00	180 00	567 50	560 00	532 50	
Rainy River	310 00	120 00	.....	429 00	300 00	300 00	
Renfrew, North	.....	.....	.....	.....	.....	.....	C. T. Act in force.
Renfrew South	.....	.....	.....	.....	.....	.....	do do
Russell	300 00	70 00	255 00	500 35	486 20	371 00	
Simcoe, Centre	.....	.....	.....	.....	.....	.....	C. T. Act in force.
Simcoe, East	.....	.....	.....	.....	.....	.....	do do
Simcoe, West	.....	.....	.....	.....	.....	.....	do do
Stormont	.....	.....	.....	.....	.....	.....	do do
Thunder Bay	1110 00	380 00	610 00	317 00	350 00	531 74	
Toronto	3140 00	2120 00	4250 00	2741 66	3757 25	3750 00	
Victoria, East	.....	.....	.....	.....	.....	.....	C. T. Act in force.
Victoria, West	.....	.....	.....	.....	.....	.....	do do
Waterloo, North	315 00	170 00	168 00	505 50	499 25	509 50	
Waterloo, South	42 00	860 00	240 00	574 00	569 75	583 86	
Welland	361 00	451 00	146 00	730 50	699 05	732 40	
Wellington, East	.....	.....	.....	.....	.....	.....	C. T. Act in force.
Wellington, South	.....	.....	.....	.....	.....	.....	do do
Wellington, West	.....	.....	.....	.....	.....	.....	do do
Wentworth, North	80 00	270 00	290 00	510 00	494 00	478 00	
Wentworth, South	100 00	186 00	80 00	528 00	564 00	552 00	
York, East	75 00	80 00	125 00	532 66	530 20	532 51	
York, North	363 00	347 40	535 00	509 00	502 40	511 75	
York, West	320 00	130 00	370 00	513 90	502 50	498 69	
Totals	13042 00	12033 55	15999 15	22553 99	24634 69	24553 24	

SCHEDULE E.

COMPARATIVE STATEMENT, shewing the number of Prisoners committed to the County Gaols for Drunkenness, during the years 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887 and 1888.

COUNTY OR DISTRICT.	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888
Algoma	8	4	4	24	19	17	24	21	15	12	1	85	128
Brant	97	84	75	63	81	64	80	75	58	28	91	112	147
Bruce	1	2	17	8	2	14	4	10	3	....	2	6	22
Carleton	387	319	283	272	222	269	265	261	314	205	280	286	297
Dufferin	.....	....	....	....	.. .	1	...	....	1	1	3	3	1
Elgin	31	41	47	54	53	45	61	92	82	57	30	25	29
Essex	87	55	60	59	71	51	91	121	103	47	31	45	46
Frontenac	143	137	139	126	102	53	25	46	75	74	58	108	107
Grey	15	13	14	35	40	23	23	19	28	36	20	21	29
Haldimand	7	2	6	10	15	6	4	7	7	18	15	17	24
Halton	21	15	6	1	6	5	4	7	6	9	13	5	19
Hastings	20	13	43	34	16	35	67	57	50	45	34	51	67
Huron	24	29	22	15	22	18	8	5	4	3	4	...	4
Kent	24	20	20	33	24	13	28	23	26	18	14	7	9
Lambton	123	84	142	115	120	77	77	75	105	130	72	38	64
Lanark	7	6	10	8	7	10	4	9	7	6	4	9	4
Leeds and Grenville	84	69	84	71	72	56	67	19	135	80	36	24	31
Lennox and Addington	6	4	5	9	11	14	11	18	20	6	3	8	7
Lincoln	56	98	68	51	44	55	41	65	39	29	21	21	28
Middlesex	155	106	211	193	235	210	242	269	445	277	338	404	408
Muskoka and Parry Sound	2	9	8	6	8	3	13	8	16	84	39	8	6
Nipissing	.....	....	....	1	1	....	2	10	17	6	....	13	32
Norfolk	11	35	21	15	26	14	18	18	17	4	6	5	3
Northumberland and Durham	56	67	38	24	25	20	10	21	26	26	15	6	12
Ontario	10	10	12	11	6	2	5	10	1	4	....	....	.....
Oxford	57	30	46	55	54	47	32	28	51	21	28	....	64
Peel	32	45	22	27	14	9	14	4	10	24	10	8	24
Perth	54	75	56	35	39	26	20	37	14	17	15	12	9
Peterborough	5	11	5	5	27	27	38	71	30	27	13	11	26
Prescott and Russell	2	6	....	....	1	1	2	2	....	3	1	....	.....
Prince Edward	31	29	22	46	75	60	76	70	46	41	54	20	45
Renfrew	2	3	2	5	10	10	24	17	27	11	2	2	.....
Simcoe	66	91	133	82	107	62	56	87	99	31	35	16	28
Stormont, Dundas and Glengarry	7	33	18	17	3	4	7	8	9	3	1	4	7
Thunder Bay	78	105	95	81	83	126	88	296	705	153	119	148	148
Victoria and Haliburton	22	32	25	10	7	8	14	7	20	13	1	2	4
Waterloo	13	10	4	28	11	11	10	14	11	7	4	8	12
Welland	69	101	321	188	186	145	50	34	23	33	40	32	12
Wellington	41	36	26	23	40	36	51	93	49	32	12	22	21
Wentworth	259	396	382	382	447	339	396	376	295	368	385	373	429
York	1755	1807	1293	1359	1463	1342	1445	1485	1661	1707	1705	2166	2098
Total	3868	4032	3785	3581	3795	3328	3497	3897	4650	3696	3555	4130	4451

SCHEDULE F.—Shewing the result of voting on the Canada Temperance Act, 1878 (the Scott Act) in the following Cities and Counties, 1884 and 1885.

County or City.	Date of Polling.	No. of Votes on Voters' Lists.	Votes Polled.				Majorities in Municipalities.		Majority in County or City.	
			Total Votes Polled.	Votes Rejected.	For the Act.	Against the Act.	For.	Against.	For.	Against.
Brant	December 11, 1884	5065	2778	.....	1690	1088	703	101	602	.....
Brantford, City	December 11, 1884	2424	1458	.....	646	812	.....	166	.....	166
Bruce	October 30, 1884	14062	7688	.....	4501	3187	1943	629	1314	.....
Carleton	January 29, 1885	8050	4239	53	2440	1747	726	33	693	.....
Dufferin	October 30, 1884	5076	3013	.....	1904	1109	805	10	795	.....
Dundas	October 16, 1884	4578	2645	17	1695	933	762	.....	762	.....
Elgin	March 19, 1885	8529	4814	.....	3335	1479	1893	37	1856	.....
Frontenac	May 21, 1885	6088	2017	.....	1334	683	702	51	651	.....
Glengarry	October 16, 1884	3711	2261	19	1320	922	438	40	398	.....
Guelph, City	January 12, 1885	1318	1228	8	694	526	168	.....	168	.....
Haldimand	July 16, 1885	5860	3818	31	1755	2063	216	524	.....	308
Hastings	July 2, 1885	9572	4770	.....	2289	2451	539	701	.....	162
Huron	October 30, 1884	16260	10396	135	5957	4304	1862	209	1653	.....
Kent	January 15, 1885	11750	6384	41	4368	1975	2474	81	1393	.....
Lambton	March 19, 1885	no return	6011	.....	4465	1546	2927	8	2919	.....
Lanark	January 15, 1885	no return	4596	136	2433	2027	709	303	406	.....
Leeds and Grenville	December 18, 1884	13443	9442	.....	5058	4384	1372	698	674	.....
Lennox and Addington	January 15, 1885	6274	4097	39	2047	2011	348	312	36	.....
Lincoln	January 18, 1885	3544	3550	38	2060	1490	753	183	570	.....
Middlesex	June 18, 1885	21000	8115	57	5745	2370	3410	35	3375	.....
Norfolk	November 11, 1884	8097	4500	25	2781	1694	1300	194	1106	.....
Northumberland and Durham	February 26, 1885	no return	9913	.....	6050	3863	2333	146	2187	.....
Ontario	July 16, 1885	11950	5505	31	3413	2061	1497	145	1352	.....
Oxford	March 20, 1884	12218	7371	.....	4073	3298	1031	256	775	.....
Peel	October 23, 1884	no return	3804	.....	1805	1999	148	342	.....	194
Perth	June 18, 1885	12986	6964	60	3368	3536	824	992	.....	168
Peterborough	September 24, 1885	7936	3485	1	1998	1486	712	200	512	.....
Prescott and Russell	November 26, 1885	6270	4466	31	1335	3131	1120	1916	.....	1796
Prince Edward	October 30, 1884	5286	3171	.....	1528	1643	182	297	.....	115
Renfrew	November 7, 1884	5632	2766	.....	1748	1018	857	127	730	.....
Simcoe	October 9, 1884	17569	10241	.....	5712	4529	1508	325	1183	.....
Stormont	October 16, 1884	4768	2646	42	1575	1029	567	21	546	.....
St. Catharines	November 19, 1885	2569	1544	3	478	1066	478	1066	.....	588
St. Thomas	March 19, 1885	2376	1497	11	754	743	754	743	11	.....
Victoria	July 23, 1885	8561	3932	37	2439	1493	1186	240	946	.....
Wellington	April 2, 1885	no return	7540	.....	4476	3063	1546	134	1412	.....
					Against Repeal.	For Repeal.	Against Repeal.	For Repeal.	Against Repeal.	For Repeal.
Halton, on question of repeal of by-law	September 9, 1884	6047	3714	.....	1947	1767	406	226	189	.....

SCHEDULE G.—Shewing the result of voting for repeal of Canada Temperance Act, 1878 (the Scott Act) in the following Counties, in 1888.

County.	Date of Polling.	No. of Votes on Voters' Lists.	Votes Polled.				Majorities in Municipalities.		Majority in County.	
			Total Votes Polled.	Votes Rejected.	For Repeal.	Against Repeal.	For Repeal.	Against Repeal.	For Repeal.	Against Repeal.
Bruce	April 19, 1888	14561	8793	15	5085	3693	1936	534	1392	.....
Dufferin	"	5332	3115	.....	1664	1451	241	28	213	.....
Dundas	"	4960	2892	.....	1615	1277	376	38	338	.....
Glengarry	"	4792	2387	.....	1551	836	715	.....	715	.....
Halton	"	5660	3928	25	2050	1853	465	268	197	.....
Huron	"	18433	10741	40	6005	4795	1947	637	1310	.....
Norfolk	"	8500	4906	20	2804	2082	941	219	722	.....
Renfrew	"	6869	4270	20	2580	1670	1196	286	910	.....
Simcoe	"	21436	10973	42	7017	3914	3285	182	3103	.....
Stormont	"	5667	3174	.....	2123	1042	1090	.....	1090	.....

SCHEDULE H.—Comparative Statement shewing details of vote polled in counties where the Canada Temperance Act, 1878 (The Scott Act) was carried in 1884 and 1885, with vote polled in the same counties for the repeal of the Act in 1888.

County.	No. of Votes on Voters' Lists 1884 and 1885.	No. of Votes on Voters' Lists 1888.	Total Votes polled.		Votes Polled.						Majorities in Municipalities.				Majorities in Counties.				Total Vote Polled 1884-5 for Repeal in County of Halton.	Total Vote Polled against Repeal in 1884 in County of Halton.	Majority against Repeal in County of Halton in 1884.
			1884-5	1887	Votes rejected 1884-5.	Votes rejected 1888.	For the Act 1884-5.	Against Repeal 1888.	Against the Act 1884-5.	For Repeal 1888.	For the Act in 1884-5.	Against Repeal 1888.	Against the Act 1884-5.	For Repeal 1888.	For the Act 1884-5.	Against Repeal 1888.	Against the Act 1884-5.	For Repeal 1888.			
Bruce	14062	14561	7688	8793	.....	15	4501	3693	3187	5085	1943	534	629	1936	1314	.....	.....	1392	.....	.....	.....
Dufferin	5976	5332	3013	3115	.....	.....	1904	1451	1109	1664	805	28	10	341	795	.....	.....	213	.....	.....	.....
Dundas	4578	4360	2645	2892	17	.....	1695	1277	933	1615	762	38	.....	376	762	.....	.....	338	.....	.....	.....
Glengarry	3714	4792	2261	2387	19	.....	1320	836	922	1551	438	.....	40	715	398	.....	.....	715	.....	.....	.....
Halton	6047	5660	5714	3928	.....	25	.....	1853	.....	2050	.....	268	.....	465	.....	.....	.....	197	1767	1947	180
Huron	16260	18433	10396	10741	135	40	5957	4795	4304	6005	1862	637	209	1947	1653	.....	.....	1310	.....	.....	.....
Norfolk	8097	8500	4500	4906	25	20	2781	2082	1694	2804	1300	219	194	941	1106	.....	.....	722	.....	.....	.....
Renfrew	5632	6869	2766	4270	.....	20	1748	1670	1018	2580	857	286	127	1196	730	.....	.....	910	.....	.....	.....
Simcoe	17569	21436	10241	10973	.....	42	5712	3914	4529	7017	1508	182	325	3285	1183	.....	.....	3103	.....	.....	.....
Stormont	4768	5667	2646	3174	42	.....	1575	1042	1029	2123	567	.....	21	1090	546	.....	.....	1090	.....	.....	.....

SCHEDULE I.

Names and Post Office Addresses of the Inspectors of Licenses of the several License Districts throughout the Province.

License District.	Inspector.	P. O. Address.
Addington	James M. Smith	Tamworth.
Algoma	A. G. Duncan	Marksville.
Brant, North	Geo. Pike	Brantford.
Brant, South	Isaac B. Merritt	Scotland.
Brantford, City	Southworth Cole	Brantford.
Brockville and Leeds	R. R. Phillips	Caintown.
Bruce, Centre	John Irving	Paisley.
Bruce, North	Alexander McCannel.	Port Elgin.
Bruce, South	Angus Stewart	Lucknow.
Cardwell	G. N. Clark	Beeton.
Carleton	John O'Callaghan	Kars.
Cornwall	William Pollock	Cornwall.
Dufferin	Thomas Anderson	Orangeville.
Dundas	Asa Beach	Iroquois.
Durham, East	E. A. Powers	Port Hope.
Durham, West	W. R. Climie	Bowmanville.
Elgin, East	J. A. McCausland	Aylmer.
Elgin, West	Alexander Beaton	West Lorne.
Essex, North	Thomas J. Elliott	Windsor.
Essex, South	Alanson Elliott	Oxley.
Frontenac	John Dawson	Wolfe Island.
Glengarry	Arch. McNab	Alexandria.
Grenville	Charles Chapman	Prescott.
Grey, Centre	James Campbell	Clarksburg.
Grey, North	C. C. Pearce	Owen Sound.
Grey, South	Thomas A. Harris	Durham.
Haldimand	Joseph M. Doyle	Caledonia.
Haliburton	R. C. Garratt	Minden.
Halton	W. D. Brothers	Milton.
Hamilton	J. I. Mackenzie	Hamilton.
Hastings, East	Michael Lally	Belleville.

SCHEDULE I.—*Continued.*

License District.	Inspector.	P. O. Address.
Hastings, North	Edward Mouncey	Madoc.
Hastings, West	Michael J. Grainger	Belleville.
Huron, East	John R. Miller	Jamestown.
Huron, South	Wm. Ballantyne	Seaforth.
Huron, West	Wm. J. Paisley	Clinton.
Kent, East	Thomas Boon	Bothwell.
Kent, West	Isreal Evans	Chatham.
Kingston	William Glidden	Kingston.
Lambton, East	H. G. Taylor	Wyoming.
Lambton, West	Ruben C. Palmer	Sarnia.
Lanark, North	J. D. Robertson	Almonte.
Lanark, South	Henry Stafford	Almonte.
Lennox	W. A. Rose	Napanee.
Lincoln	R. Fowlie	St. Catharines.
London	Robert Henderson	London.
Manitoulin	J. B. White	Michael's Bay.
Middlesex, East	D. H. Williams	London, East.
Middlesex, North	Daniel Schoff	Clandeboye.
Middlesex, West	W. C. Robertson	Mt. Brydges.
Monck	L. Massacar	Dunnville.
Muskoka	Elijah F. Stephenson	Bracebridge.
Nipissing	Napoleon Fink	Mattawa.
Norfolk, North	W. F. Nickerson	Simcoe.
Norfolk, South	James E. Decou	Port Dover.
Northumberland, East	John Collins	Hastings.
Northumberland, West	John Thomson	Cobourg.
Ontario, North	Thompson B. Frankish	Sunderland.
Ontario, South	John Ferguson	Whitby.
Ottawa	John O'Reilly Geo. E. St. George, Asst. Insp. & Prov. Officer	Ottawa.
Oxford, North	William G. McKay	Woodstock.
Oxford, South	Gordon H. Cook	Ingersoll.
Parry Sound	Wm. Ireland	Parry Sound.

SCHEDULE I.—*Continued.*

License District.	Inspector.	P. O. Address.
Peel	Joseph Foster	Brampton.
Perth, North	Alexander M. Fisher	Amulree.
Perth, South	John S. Coppin	Mitchell.
Peterborough, East	Wm. Darling	Warsaw.
Peterborough, West	George Cochrane	Lakefield.
Prescott	James H. Malloy	Fournier.
Prince Edward	D. L. Bongard	Picton.
Rainy River	Frank Gardner	Rat Portage.
Renfrew, North	Alfred J. Fortier	Pembroke.
Renfrew, South	Geo. W. McDonald	Renfrew.
Russell	Daniel McLaurin	Metcalfe.
Simcoe, Centre	John W. Morrow	Barrie.
Simcoe, East	Angus McKay	Orillia.
Simcoe, West	Geo. Dinwoody	Alliston.
Stormont	Donald P. McKinnon	South Finch.
Thunder Bay	W. H. Hesson	Port Arthur.
Toronto	Thomas Dexter, Chief John Wilson, West Thomas A. Hastings, East	Toronto.
Victoria, East	John Short	Lindsay.
Victoria, West	John Short	Lindsay.
Waterloo, North	Benjamin Devitt	Waterloo.
Waterloo, South	Samuel D. Martin	Preston.
Welland	Archibald Thompson, jr	Welland.
Wellington, East	John Macdonald	Elora.
Wellington, South	W. S. Cowan	Guelph.
Wellington, West	T. Flath	Drayton.
Wentworth, North	W. B. Williams	Dundas.
Wentworth, South	Jonathan Davis	Hamilton.
York, East	James Eckhardt	Unionville.
York, North	William Malloy	Newmarket.
York, West	Robert Wilcock	Richview.

PUBLIC ACCOUNTS

OF THE

PROVINCE OF ONTARIO

FOR THE

YEAR ENDED 31ST DECEMBER,

1888.

Printed by Order of the Legislative Assembly.

Toronto:
PRINTED BY WARWICK & SONS, 68 AND 70 FRONT STREET WEST.
1888.

To His Honour the Honourable Sir Alexander Campbell, K.C.M.G.

Lieutenant-Governor of Ontario.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present to your Honour the PUBLIC ACCOUNTS of the Province of Ontario for the year ended 31st December, 1888.

Respectfully submitted,

A. M. ROSS,

Treasurer.

TREASURY DEPARTMENT, ONTARIO,
TORONTO, 8th February, 1889.

PROVINCIAL AUDITOR'S REPORT.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, February 7th, 1889.

To Hon. A. M. Ross,
Treasurer of Ontario:

I have the honour to present to you the Public Accounts for the year 1888.

My report of last year called attention to the difference existing between the Provincial Ledger balance and the actual balance at your credit in the different banks. By reference to Statement No. 1 of this year's accounts will be found the corrections necessary to bring these balances into harmony.

For the information of the Legislative Assembly, I beg to report, with reference to over-expenditures of appropriations as granted by the Supply Bill, as follows :—

Payments made under authority of 49 Victoria, chapter 4, section 20:

Statute Consolidation..... $4,862 93

ATTORNEY GENERAL'S DEPARTMENT,
TORONTO, July, 18th, 1888.

The undersigned has the honour to report for the information of the Treasury Board, that the unexpended balance at the credit of the appropriation of $21,500 for the Consolidation of the Statutes, is $1,061.56, and that the account of Messrs. Warwick & Sons, Government Printers, (submitted herewith) amounting to $5,924.49, for work done and materials supplied in connection with the printing and binding of the Statutes, remains unpaid.

It is desirable that the above account should be paid at once, and the undersigned respectfully recommends that authority be given under sec. 20,

cap. 21, R. S. O., 1887, for the issue of a cheque in favour of Messrs. Warwick & Sons, for the sum of $4,862.93, the amount of the overdraft to be provided for.

(Sd.) A. S. HARDY,
Acting Attorney General.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, July 18th, 1888.

SIR,—The balance at the credit of the appropriation for Consolidation of Statutes, is $1,061.56, and the enclosed account of Messrs. Warwick & Sons amounts to $5,924.49.

The amount in excess, $4,862.93, is recommended for payment by the Attorney General's Department, under 49 Vic. cap. 4, sec. 20.

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Honourable Mr. Hardy, acting Attorney General, dated 18th day of July, 1888, the Treasury Board doth hereby approve of the payment of the account of Messrs. Warwick & Sons, Government Printers (submitted herewith) for work done and materials supplied in connection with the printing and binding of the "Revised Statutes of Ontario, 1887," and recommend that a warrant for the sum of $4,862.93 be issued by the Honourable the Treasurer in favour of the said Messrs. Warwick & Sons, being the amount of the overdraft to be provided for, the appropriation for "Consolidation of the Statutes" having become exhausted.

Certi ed,

J. LONSDALE CAPRÉOL,
Secretary Treasury Board

C. H. SPROULE, ESQ.,
Provincial Auditor.

Repairs and Maintenance, Agricultural Hall..... 208 20

vi.

DEPARTMENT OF AGRICULTURE,
TORONTO, 30th August, 1888.

SIR,—With this I beg to hand you the account of C. Rogers & Sons Co., being for furniture for the office of Minister of Agriculture.

The office of Minister of Agriculture having been organized subsequent to the passing of the Estimates by the Legislature for 1888, in which no provision was made for such necessary expenditure in the "Repairs and Maintenance," Agricultural Hall.

I have therefore to report, that the expenditure is necessary in the requirements of the public service, and to request that a cheque be issued in payment of the account to C. Rogers & Sons Co., for $208.20.

I have the honour to be, Sir,
Your obedient Servant,

(Sd.) CHARLES DRURY,
Minister of Agriculture.

C. H. SPROULE, ESQ.,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, September 3rd, 1888.

SIR,—I beg to enclose herewith an application from the Department of Agriculture, for payment of an account amounting to $208.20, in connection with "Repairs and Maintenance," Agricultural Hall, the appropriation for that service having been exhausted.

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Honourable the Minister of Agriculture, dated the 30th day of August, A.D. 1888, the Treasury Board doth hereby approve of the payment of the account of C. Rogers & Sons Co. for the sum of $208.20, being for furniture for the office of the Minister of Agriculture, the appropriation for "Repairs and Maintenance," Agricul-

tural Hall, having become exhausted, and recommend that a cheque be issued by the Honourable the Treasurer for the said amount accordingly.

Certifie

J. LONSDALE CAPRÉOL,
Secretary Treasury Board.

30th August, 1888.

Government House, Repairs and Maintenance	2,784 80
Parliament Buildings (Main Building) Repairs and Maintenance	767 63
Wellington Street Premises, Repairs and Maintenance	223 36
Agricultural Hall, Repairs and Maintenance	167 23
Mercer Reformatory, Capital Account	532 48
Osgoode Hall, Capital Account	183 48

PUBLIC WORKS, DEPARTMENT,
TORONTO, September 4th and 11th, 1888.

The undersigned respectfully reports to his Honour the Lieutenant-Governor in Council.

(1) That owing to unforeseen expenses connected with the Maintenance and Repairs of Government House, the appropriation made for that service is exhausted, and approved accounts amounting to $2,784.80, chiefly balance on contracts for fuel, etc., remain unpaid.

(2) That an account for fuel for the Parliament Buildings, Main Building, is unpaid, amounting to $1,467.63, while of the Maintenance and Repairs appropriation there remains $700.00, requiring to meet the balance of the account, $767.63.

(3) That owing to unforeseen cost over and above the Estimates for alterations, fittings and removal to the Wellington Street rented premises, the Maintenance and Repairs appropriation for same is exhausted, and approved accounts amounting to $223.36 have not been paid.

(4) That the Agricultural Hall, Maintenance and Repairs account is exhausted, and a fuel contract account, amounting to $167.23 has not been paid.

(5) That the appropriation for Osgoode Hall, Capital Account, has all been expended, and approved accounts amounting to $183.48, have not been paid.

(6) That the appropriation for the Mercer Reformatory, Capital Account, has all been expended, and approved accounts amounting in all to $532.48, have not been paid.

The several accounts above referred to, are mostly contract accounts, the remainder being for necessary services, and it is desirable they be paid.

The undersigned, therefore, recommends that authority be given under the Act R. S. O., 1887, cap. 21, section 20, for the payment of the amounts specified, and to the parties named in the schedule hereto annexed.

(Signed) C. F. FRASER,
Commissioner.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, September 7th, 1888.

SIR,—I beg to enclose herewith accounts recommended for payment, under 49 Vic. Cap. 4, sec. 20, by the Public Works Department.

The following is a summary of the services to which the accounts are chargeable :—

Repairs and Maintenance, Public Buildings :		
Goverment House	$2,784 80	
Main Building (Parliament Buildings)	767 63	
Wellington Street Premises	223 36	
Agricultural Hall	167 23	
		$3,943 02
Public Buildings :		
Osgoode Hall	183 48	
Mercer Reformatory	532 48	
		715 96
Total		$4,658 98

Your obedient servant,
(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATEERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of reports of the Honourable the Commissioner of Public Works, dated the 4th and 11th days of September, A.D. 1888, the Treasury Board doth hereby approve of the payment of $4,658.98, to

meet certain outstanding accounts mentioned in the schedules attached to the said reports, and chargeable against the following appropriations, which have become exhausted:—

Repairs and Maintenance, Public Buildings:

Government House	2,784 80	
Main Building (Parliament Buildings)	767 63	
Wellington Street Premises	223 36	
Agricultural Hall	167 23	
		$3,943 02
Public Buildings:		
Osgoode Hall	183 48	
Mercer Reformatory	532 48	
		715 96
Total		4,658 98

And recommend that cheques be issued for the payment of the said accounts accordingly.

Certified,

E. F. B. JOHNSTON,
Clerk Executive Council, Ont.

4th September, 1888.

Public Buildings, Institution for the Blind 489 90

PROVINCIAL SECRETARY'S DEPARTMENT,
TORONTO, September 27th, 1888.

The undersigned has the honour to report that a warrant was issued under an Order in Council, dated 15th September instant, for the payment to William Harrington of the sum of $712.15, being the purchase money for certain land bought from him for the purposes of the Blind Institution, Brantford. The Provincial Auditor reports, that the balance at the credit of the appropriation for "Capital Account" of the above institution is only $222.25, and that in order to pay Mr. Harrington in full, authority is required to overdraw the said appropriation to the extent of $489.90.

Under the circumstances, the undersigned respectfully recommends that under the provisions of section 20, cap. 21 R. S. O. 1887, an order of the Treasury Board be made, directing the issue of a cheque in favour of the said William Harrington, by the Honourable the Treasurer, for the said sum of $489.90.

(Signed) A. S. HARDY,
Provincial Secretary.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

The Treasury Board have had under consideration the report of the Honourable the Provincial Secretary, dated 27th September instant, wherein he states, that a warrant was issued under an Order in Council of 15th September, for the payment to William Harrington of the sum of $712.15, being the purchase money for certain land bought from him for the purposes of the Blind Institute, Brantford; that the Previncial Auditor reports that the balance at the credit of the appropriation for "Capital Account" of the above institution is only $222.25, and that in order to pay Mr. Harrington in full, authority is required to overdraw the said appropriation to the extent of $489.90.

Under the circumstances, the Board recommends that a cheque be issued by the Honourable the Treasurer, in favour of the said William Harrington, for the sum of $489.90 (R. S. O., cap. 21, sec. 20.)

Certified,

E. F. B. JOHNSTON,
For J. LONSDALE CAPREOL,
Secretary Treasury Board.

Agricultural Hall, Repairs and Maintenance 20 00

DEPARTMENT OF AGRICULTURE,
TORONTO, 16th October, 1888.

The undersigned respectfully reports to His Honour, the Lieutenant-Governor-in-Council :—

That the appropriation for the Maintenance and Repairs of the Agricultural Hall is exhausted, and funds are not available to meet the approved account of George E. Trorey, hereto attached, amounting to twenty dollars ($20.00), for a clock.

It being highly desirable that this account should be paid, the undersigned therefore recommends that authority be given under the Act 49 Vic., cap. 4, sec. 20, for the payment of the amount above specified.

(Sd.) CHARLES DRURY,
Minister of Agriculture.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, October 18th, 1888.

SIR,—I beg to enclose herewith an application from the Department of Agriculture, for the payment under (49 Vic., cap. 4, sec. 20), of an account for furnishings for the Agricultural Hall amounting to $20.00.

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Honourable, the Minister of Agriculture, dated the 16th day of October, A.D. 1888, the Treasury Board doth hereby approve of the payment of $20.00 to George E. Trorey, being the amount of his account for a clock for the Department of Agriculture, the appropriation for "Agricultural Hall" having become exhausted, and recommends that a cheque be issued in favor of Mr. Trorey for the said amount, under the provisions of sec. 20, cap. 21, R.S.O. 1887.

Certified.

J. LONSDALE CAPRÉOL,
Secretary Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Legislation—Library	706 42
Legislation—Expenses	300 00

LEGISLATIVE LIBRARY,
TORONTO, October 23rd, 1888.

SIR,—As the appropriation for Legislation under the Supply Bill is exhausted, I beg leave to report respecting the accompanying accounts, namely:—

Williamson & Co	$ 64 42
Rowsell & Hutchison	300 00
C. L. Woodward	5 00
Mr. Kingsford	6 00
R. Clarke & Co	631 00

That the expenditures are in the public interest, and that they are well within the special sum appropriated by the Legislature for the purposes of this Library.

Yours truly,

(Sd.) WILLIAM HOUSTON,
Librarian.

C. H. SPROULE, ESQ.,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, October 23rd, 1888.

SIR,—I beg to enclose an application from the Librarian of the Legislative Assembly, for payment under authority of 49 Vic., cap. 4, sec. 20, of accounts amounting as per list attached, to one thousand and six dollars and forty-two cents.

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of Mr. Houston, Librarian of the Legislative Assembly, dated the 23rd day of October, A.D. 1888, the Treasury Board doth hereby, under the provisions of sec. 20, cap. 21, R.S.O., 1887, approve of the payment of the following accounts for books supplied for the Library, namely :—

Robert Clarke & Co	$631 00
Rowsell & Hutchison	300 00
Williamson & Co	64 42
Charles L. Woodward	5 00
W. Kingsford	6 00

The appropriation for Legislation being exhausted.

The Board recommends that cheques for the several amounts above indicated be issued by the Honourable the Treasurer, in favour of the said parties.

Certified.

J. LONSDALE CAPRÉOL,
Secretary Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Statute Consolidation 42 00

ATTORNEY-GENERAL'S DEPARTMENT,
TORONTO, October 18th, 1888.

With reference to the payment to Alexander Robertson for services in connection with the Consolidation of the Statutes, it appears that the appropriation for such Consolidation is exhausted.

That the said Robertson is still engaged in performing work in connection with the Consolidation of the Statutes, and incidental thereto by compiling these portions of the Statutes in force prior to the Revision, and not incorporated in the Consolidated Statutes of Ontario, 1887.

That it is necessary that the amount claimed by Mr. Robertson should be paid to him for services performed as above set forth.

The undersigned respectfully recommends that the accounts herewith, amounting to $42.00 for services from the 3rd to the 15th October, inst., be submitted to the Treasury Board for the purpose of directing payment thereof.

(Sd.) O. MOWAT,
Attorney-General.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Honourable the Attorney-General, dated the 18th day of October, A.D., 1888, the Treasury Board doth hereby approve of the payment of $42.00 for Alexander Robertson, being the amount of his account for services from the 3rd to the 15th October,

instant, in connection with the Consolidation of the Statutes, and incidental thereto, by compiling those portions of the Statutes in force prior to the Revision, and not incorporated in the Consolidated Statutes of Ontario, 1887, the appropriation for "Consolidation of the Statutes" having become exhausted, and recommends that two cheques for the sum of $21.00 each be issued in favour of Mr. Robertson for the said amount, under the provisions of Sec. 20, Cap. 21, R. S. O., 1887.

Certified,

J. LONSDALE CAPRÉOL,
Secretary Treasury Board.

23rd October, 1888.

Institution for the Blind—Capital Account..... 660.90

OFFICE OF INSPECTOR OF PRISONS, ETC.
TORONTO, 22nd October, 1888.

INSTITUTE FOR THE BLIND—RE CAPITAL APPROPRIATION.

SIR.—I beg to send herewith accounts as per schedule enclosed, amounting in all to $660.90.

This expenditure has been incurred in Capital work connected with the Institution for the Blind, Brantford, in excess of the appropriation voted by the Legislature. The reasons for this excess are as under:—

A vote was granted for some improved laundry machinery, and it was found, that to order one washing machine, would involve nearly as much expense in alterations, etc., as would be required for a complete set. The latter was therefore ordered. Then greater alterations in the steam, water, and sewage arrangements of the laundry were found to be absolutely necessary.

Then it was found needful from a sanitary point of view, to reconstruct the closets used by the boys.

I beg to report that it is in the public interest that the accounts now transmitted be paid, and I beg to ask you to be good enough to submit this report to the Treasury Board, with a view to obtaining authority to pass these accounts.

I have the honour to be, Sir,
Your obedient servant,

(Sd.) R. CHRISTIE,
Inspector.

C. H. SPROULE, ESQ.,
Provincial Auditor, Toronto.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, October 29th, 1888.

SIR.—I beg to enclose herewith an application from the office of Inspector of Prisons, for payment under authority of 49 Vic., Cap. 4., Sec. 20, of accounts amounting to six hundred and sixty dollars and ninety cents, ($660.90).

The report of Mr. Inspector Christie, approved by the Honorable the Provincial Secretary is attached.

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of Mr. Inspector Christie, approved by the Honourable the Provincial Secretary, dated the 22nd day of October, A.D., 1888, the Treasury Board doth hereby, under the provisions of Sec. 20, Cap. 21, R. S. O., 1887, approve of the payment of the following accounts, amounting to $660.90, in connection with the Institution for the Blind, Brantford, the appropriation for this Institution "Capital Account" having become exhausted.

Troy Laundry Machine Co	$107 80
Wm. Fitness, Brantford	54 62
Bobert Russell	391 90
Waterous Engine Works Co	106 58
	$660 90

The Board recommends that cheques for the said amounts, in favour of the said parties, be issued by the Honourable the Treasurer accordingly.

Certified,
J. LONSDALE CAPRÉOL,
Secretary Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

"Departmental Examinations"—Education	1,185 16
"Museum and Library"—Education	325 00

EDUCATION DEPARTMENT,
TORONTO, November 1st, 1888.

The undersigned respectfully reports to His Honour the Lieutenant-Governor in Council, that the sum appropriated for the sub-services of the Education Department, specified in accompanying requisitions is insufficient for current year, and as it is necessary that such accounts should be paid this year, the undersigned respectfully recommends that authority be given under the Act 49 Vic., Cap. 4, Sec. 20, for appropriating a further sum of $1,510.16 to meet the deficiency.

(Sd.) G. W. ROSS,
Minister of Education.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, November 7th, 1888.

SIR.—The appropriations for "Departmental Examinations" and "Museum and Library" having been exhausted, further payments on account of these services amounting to fifteen hundred and ten dollars and sixteen cents, ($1,510.16) are recommended by the Education Department.

The list of accounts and report of the Minister of Education are herewith enclosed.

Your obedient servant,
(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINNUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Honorable the Minister of Education, dated the 1st day of November, A.D., 1888, the Treasury Board doth hereby under the provisions of Sec. 20, Cap. 21, R. S. O., 1887, approve of the payment of $1,510.16 to meet the outstanding accounts specified in the schedule hereunto annexed, the appropriations for the sub-services, "Departmental Examinations" and "Museum and Library," etc., "Education," having become exhausted, and recommends that a warrant for the said sum be issued in favor of the Honourable the Treasurer accordingly.

Certified,
J. LONSDALE CAPRÉOL,
Secretary Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Agricultural Hall, Repairs and Maintenance 227 82

Department of Agriculture,
Toronto, 7th November, 1888.

The undersigned has the honour to report that the appropriation for Maintenance and Repairs of Agricultural Hall is exhausted, and that accounts amounting to the sum of two hundred and twenty-seven dollars and eight-two cents ($227.82) for radiators, material and work for Agricultural Hall, remains unpaid.

It is highly desirable that the said amount should be paid at once, and the undersigned respectfully recommends that authority be given under the Act, 49 Vic., Cap. 4, Section 20, for the issue of cheques for the said sum of $227.82 by the Honourable the Treasurer in favour of L. B. Montgomery, of Toronto, for $212.82, and to H. S. Donaldson, of Toronto, for $15.00, in payment of the said accounts hereto annexed.

(Signed) CHARLES DRURY,
Minister of Agricultural.

Provincial Auditor's Office,
Toronto, December 8th, 1888.

Sir,—The appropriation for Repairs and Maintenance, Agricultural Hall, having been exhausted, further payments amounting to two hundred and twenty-seven dollars and eighty-two cents ($227.82) are recommended by the Honourable the Minister of Agriculture, as set forth in his report herewith enclosed.

Your obedient servant,

(Signed) C. H. SPROULE,
Provincial Auditor.

The Secretary,
Treasury Board.

Minute of the Treasury Board on Matters Referred to them for Consideration.

Upon consideration of a report of the Honourable the Minister of Agriculture, dated the 7th day of November, A.D. 1888, the Treasury Board doth hereby, under the provisions of Section 20, Cap. 21, R. S. O., 1887, approve of the payment of the following accounts for work and

material for Agricultural Hall, the appropriation for Maintenance and Repairs having become exhausted,

L. B. Montgomery	Radiators	$212 82
H. G. Donaldson	Steamfitting	15 00

and recommends that cheques for the said amounts be issued by the Honourable the Treasurer in favour of the said parties accordingly.

Certified,

J. LONSDADE CAPRÈOL,
Secretary Treasury Board.

C. H. Sproule, Esq.,
Provincial Auditor.

Legislation—Postages	102 07
do . Expenses	205 46

Office, Clerk Legislative Assembly,
Toronto, 12th November, 1888.

Sir,—I have the honour to report that the appropriation for Legislation having been exhausted, the sum of $307.53 will be required to meet the expenditure as in annexed schedule, and I request that a cheque may issue for that amount.

I have the honour to be, Sir,
Your obedient servant,

(Signed) CHARLES T. GILLMOR,
Clerk, Legislative Assembly.

The Honourable,
The Treasurer.

Provincial Auditor's Office,
Toronto, 14th November, 1888.

Sir,—I beg to enclose herewith an application from Col. Gillmor, Clerk, Legislative Assembly, for the payment of accounts amounting to $307.53, the appropriation under the Supply Bill for Legislation having been exhausted.

Your obedient servant,
(Signed) C. H. SPROULE,
Provincial Auditor.

The Secretary,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Clerk of the Legislative Assembly, dated the 12th day of November, A.D. 1888, the Treasury Board doth hereby, under the provisions of Sec. 20, Cap. 21, R.S.O., 1887, approve of the payment of the following accounts, the appropriation for Legislation having become exhausted :—

Hunter, Rose & Co.,	Postage stamps.....	$100 00
T. C. Patteson,	do	2 07
Bell Telephone Co.,	Messages	1 01
W. F. Stewart,	Express charges.....	44 50
American Express Co.	do	11 30
Canadian Express Co.	do	31 65
James Gorrie,	Services as messenger	42 00
V. P. Fayle	do	37 50
B. McCoy	do	37 50
		$307 53

The Board recommends that a warrant for the sum of $307.53 be issued in favour of the Honourable the Treasurer to make the payments above indicated.

Certified,

J. LONSDALE CAPREOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Mercer Reformatory, Capital Account 555 67

INSPECTOR OF PRISON'S OFFICE,
TORONTO, 17th November, 1888.

SIR,—I have the honour to transmit herewith an account for $555.67, being the amount due from the Government of Ontario to the City of Toronto for 1888, under the Local Improvement Act in regard to the King Street West sewer and block pavement.

An amount to cover this payment should have been included in the Capital estimates submitted to the Legislature, but by an oversight it was omitted.

The Capital appropriation of the Reformatory, to which this tax is chargeable, is exhausted, and as the City Collector is pressing for the

money, which was due on the 10th September, I beg to recommend that an overdraft be permitted, as it is in the public interest that the account be paid.

I shall be glad if you will submit this matter to the Treasury Board.

I have the honour to be, Sir,
Your obedient servant,

(Signed) R. CHRISTIE,
Inspector.

C. H. SPROULE, ESQ.,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, November 20th, 1888.

SIR,—I beg to enclose herewith an application from Mr. Inspector of Prisons Christie, for the payment of an account amounting to five hundred and fifty dollars and sixty-seven cents ($555.67), chargeable to Reformatory for Females, Toronto, the Capital appropriation for that Institution having been exhausted.

Your obedient servant,

(Signed) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of the report of Mr. Inspector Christie, dated 17th November instant, and upon the recommendation of the Provincial Secretary, the Treasury Board doth hereby, under the provisions of R.S.O., 1887, Cap. 21, Sec. 20, approve of the payment of the sum of $555.67 to the Treasurer of the City of Toronto, the amount due for the year 1888 for local improvement taxes in respect of the sewer and block pavement on King street west, chargeable to the appropriation for the Mercer Reformatory, "Capital Account," which has become exhausted.

The Board recommends that a cheque for the said amount be issued in favour of the City Treasurer accordingly.

Certified.
J. LONDSDALE CAPRÉOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Civil Government, Miscellaneous..... 56 00

OFFICE OF INSPECTOR INSURANCE,
TORONTO, November 26th, 1888.

C. H. SPROULE, ESQ.,
Provincial Auditor.
Parliament Buildings,
Toronto.

SIR,—I have the honour to enclose herewith, pursuant to R.S.O., 1887, Cap. 21, Sec. 20, Contingency Order No. 171, dated November 26th, 1888, drawn in favour of Mr. John Lahmer for four weeks' services ending 23rd instant, $56.00.

The Clerk of Insurance, Mr. Simons, having, through very severe illness, become temporarily incapacitated for work, Mr. Lahmer was engaged to assist in the preparation of various documents required for submission to the Legislature. Owing to Mr. Simon's weak condition I would respectfully recommend that the Treasury Board be advised to make such provision as will prevent the very great inconvenience which would now arise from an interruption of Mr. Lahmer's work.

I have the honour to be, Sir,
Your obedient servant,

(Signed) J. HOWARD HUNTER,
Inspector of Insurance.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Inspector of Insurance, approved by the Honourable the Treasurer, dated the 26th day of November, A.D. 1888, the Treasury Board doth hereby, under the provisions of Sec. 20, Cap. 21, R.S.O., 1887, approve of the payment of the account of Mr. J. Lahmer for $56.00 for services in the office of the Inspector of Insurance, and recommends that a cheque for the said amount be issued in favour of Mr. Lahmer accordingly.

Certified.

J. LONSDALE CAPRÉOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Colonization Roads..... 6000 00

Crown Lands Department,
Toronto, 26th November, 1888.

The undersigned respectfully reports to His Honour the Lieutenant-Governor in Council, that the appropriation under the Supply Bill for Colonization Roads has been exhausted owing to an unforeseen over-expenditure of above $4,000.00 upon the Kaministiquia River bridge, and a few other items in connection with roads and bridges where the completion or repair of the work became a necessity.

The undersigned recommends that under the authority of 49 Vic., Cap. 4, Sec. 20, an accountable warrant do issue in favour of the Honourable the Provincial Treasurer for the sum of $6,000.00 to meet the payment of accounts due on the above service.

(Signed) AUBREY WHITE,
Assistant Commissioner.

Provincial Auditor's Office,
Toronto, 27th November, 1888.

Sir,—I beg to enclose herewith an application from the Department of Crown Lands for a warrant in favour of the Honourable the Provincial Treasurer for $6,000.00 to meet payments on account of Colonization Roads.

Your obedient servant,
(Signed) C. H. SPROULE,
Provincial Auditor.

The Secretary,
Treasury Board.

Minute of the Treasury Board on Matters Referred to them for Consideration.

Upon consideration of a report of the Assistant Commissioner of Crown Lands, dated the 26th day of November, A.D. 1888, the Treasury Board doth hereby, under the provisions of R.S.O., 1887, Cap. 21, Sec. 20, approve of the issue of an accountable warrant for the sum of $6,000.00 in favour of the Honourable the Treasurer to pay certain accounts in connection with Colonization Roads, the appropriation for this service having become exhausted owing to unforeseen expenditure upon the Kaministiquia

River Bridge and a few other items for roads and bridges where the completion or repair of the works became a necessity.

Certified.

J. LONSDALE CAPRÉOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Statute Consolidation..... ..... 4,586 13

ATTORNEY-GENERAL'S DEPARTMENT,
TORONTO, 28th November, 1888.

The undersigned has the honour to report that the appropriation for Consolidation of the Statutes has become exhausted, and that accounts of Messrs. Warwick & Sons for work and materials, amounting to $4,586,13, remain unpaid.

It is in the public interest that the said accounts should be paid at once, and the undersigned, under the circumstances, respectfully recommends that a cheque for the said amount be issued by the Honourable the Treasurer in favor of Messrs. Warwick & Sons under the provisions of R.S.O., 1887, Cap. 21, Sec. 20.

(Signed) O. MOWAT,
Attorney-General.

MINUTES OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Honorable the Attorney General, dated the 14th day of November, A.D. 1888, the Treasury Board doth hereby under the provisions of R.S.O., 1887, Cap. 21, Sec. 20, approve of the payment of certain accounts of Messrs. Warwick & Sons, amounting to the sum of $4,586.13, for work and materials in connection with the Revised Statutes, the appropriation for Consolidation of the Statutes having become exhausted, and recommends that a cheque for the said amount be issued by the Honorable the Treasurer in favor of Messrs. Warwick & Sons, accordingly.

Certified.

J. LONSDALE CAPREOL,
Secretary Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Repairs and maintenance—Government House		405 19
do	Main Building	657 10
do	East Wing	93 54
do	Simcoe Street Premises	611 28
do	Wellington Street Premises	73 22
Public buildings—Mercer Reformatory		294 32
do	Osgoode Hall	375 66
do	Normal School, Toronto	7,573 54

PUBLIC WORKS DEPARTMENT,
TORONTO, 23rd November, 1888.

The undersigned respectfully reports to His Honor the Lieutenant-Governor in Council:—

(1) That as previously reported the appropriation for the Maintenance and Repairs of Government House is exhausted, and further accounts are unpaid, amounting to $405.19.

(2) That as previously reported the appropriation for the Maintenance and Repairs of the Parliament Buildings, Main Building, is exhausted and further accounts are unpaid, amounting to $657.10.

(3) That the appropriation for the Maintenance and Repairs of the Parliament Buildings, East Wing, is exhausted, and accounts remain unpaid amounting to $93.54.

(4) That the appropriation for the Maintenance and Repairs of the Simcoe Street Premises is exhausted, and accounts remain unpaid amounting to $611.28.

(5) That as previously reported the appropriation for the Maintenance and Repairs of the Wellington Street Premises is exhausted, and accounts remain unpaid amounting to $73.32.

(6) That the appropriation for Capital Account for the Mercer Reformatory is exhausted, and accounts remain unpaid amounting to $294 32.

(7) That the appropriation for Capital Account for Osgoode Hall is exhausted, and accounts amounting to $375.66 remain unpaid.

(8) That owing to the necessary alterations and improvements made to the Education Department and Normal School and Model School buildings, under the direction of the Honorable, the Minister of Education, the appropriation for Capital Account for said department is exhausted, and accounts amounting to $7,773.54 remain unpaid.

The foregoing accounts being for necessary supplies, labor and work done, etc., it is desirable that they be paid. The undersigned therefore

recommends that authority be given under the Act R.S.O., 1887, Cap. 21, Sec. 20, for the payment of the amounts specified opposite the names on the schedule hereto attached.

(Sd.) C. F. FRASER,
Commissioner.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, 29th November, 1888.

SIR,—The appropriation for the respective services having been exhausted, further payments are recommended by the Department of Public Works, as follows :—

Repairs and Maintenance—		
Government House	$ 405 19	
Main Building	657 10	
East Wing	93 54	
Simcoe Street Premises	611 28	
Wellington Street Premises	73 22	
		$ 1,840 33
Public Buildings—		
Mercer Reformatory	$ 294 32	
Osgoode Hall	375 66	
Normal School, Toronto	7,573 54	
		8,243 52
Total		$10,083 85

The accounts, together with the report of the Honorable, the Commissioner of Public Works, are herewith enclosed.

Your obedient servant,

Sd.) C. H. SPROULE.
Provincial Auditor.

THE SECRETARY
Treasury Board.

MINUTES OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Honorable, the Commissioner of Public Works, dated the 23rd day of November, A.D. 1888, the Treasury Board doth hereby, under the provisions of Sec. 20, Cap. 21, R.S.O., 1887,

approve of the payments of $10,083.85 to meet certain outstanding accounts chargeable against the appropriations for the following services as hereinunder mentioned, which have become exhausted :—

Repairs and Maintenance—

Government House	$ 405 19	
Main Building (Parliament Building)	657 10	
East Wing (Parliament Building)	93 54	
Simcoe Street Premises	611 28	
Wellington Street Premises	73 22	
		$ 1,840 33

Public Buildings—

Mercer Reformatory	$ 294 32	
Osgoode Hall	375 66	
Normal School, Toronto	7,573 54	
		8,243 52
		$ 10,083 85

The Board recommends that cheques be issued in favor of the persons mentioned in the schedule attached to the report of the Commissioner for the amounts to which they are respectively entitled.

Certified.

J. LONSDADE CAPREOL,
Secretary Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Legislation—Distribution of Statutes	10 75
do Stationery, printing and binding	53 75
Statute Consolidation	148 18

QUEEN'S PRINTERS' OFFICE,
TORONTO, December 7th, 1888.

SIR,—The appropriations under the Supply Bill for Legislation and Consolidation of Statutes having been exhausted, I beg to submit to the Treasury Board for payment the annexed accounts, amounting to two hundred and twelve dollars and sixty-eight cents ($212.68).

These accounts were necessarily incurred in the Distribution of Statutes and advertising for tenders for printing.

Your obedient servant,

(Sd.) JOHN NOTMAN,
Queen's Printer.

C. H. SPROULE,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, 7th December, 1888,

SIR,—I beg to enclose herewith an application to the Treasury Board from the Queen's Printer for payment of accounts amounting to two hundred and twelve dollars and sixty-eight cents ($212.68).

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of Mr. John Notman, Queen's Printer, dated the 7th day of December, A.D. 1888, the Treasury Board doth hereby under the provisions Cap. 21, Sec. 20. R. S. O., 1887, approve of the payment of $212 68, to meet certain outstanding accounts, chargeable to the appropriations of "Legislation" and "Consolidation of Statutes," which have become exhausted, and recommend that a warrant for the said sum be issued in favour of the Honourable the Treasurer, to enable him to satisfy the several parties entitled.

Certified.

J. LONSDALE CAPREOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Civil Government :

Attorney-General's Department	370 56
Treasury Department	927 05
Inspector of Prisons, etc.	1,339 37
Miscellaneous	565 49

Legislation	824 00
Administration of Justice:	
Surrogate Judges	12 98
Repairs and Maintenance:	
Education Buildings	50 00

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, December 12th, 1888.

Civil Government:

Attorney-General's Department—		
Expenditure for salaries	13,171 00	
do expenses	2,630 56	
	15,801 56	
December salaries due	1,129 00	
	16,930 56	
"Appropriation" under "Supply Bill" — Attorney-General's Department	16,560 00	
Overdrawn		370 56
Treasury Department"—		
Expenditure for salaries	9,775 00	
do expenses	4,286 66	
	14,061 66	
December salaries due	940 39	
	15,002 05	
"Appropriation"—"Treasury Department"	14,075 00	
Overdrawn		927 05
"Public Institutions Office"—		
Expenditure for salaries	7,008 00	
do expenses	3,089 37	
	10,097 37	
December salaries due	642 00	
	10,739 37	
"Appropriation" "Prisons Office"	9,400 00	
Overdrawn		1,339 37

"Miscellaneous"—"Gazette"	2,759 08	
Queen's Printer, salaries.....	2,107 00	
do expenses	97 55	
Registry Office.....	1,900 00	
Insurance Office, salaries.....	2,473 00	
do expenses.....	333 86	
	10,170 49	
December salaries due—Insurance Office	227 00	
Registry Office.....	475 00	
Queen's Printer	193 00	
	11,065 49	
"Appropriation"—Miscellaneous.	10,500 00	
Overdrawn.....		565 49
Legislation:		
December salaries due.....		824 00
Administration of Justice:		
Surrogate Judges — Expenditure for salaries	19,021 32	
December salaries due.....	2,034 66	
	21,055 98	
Appropriation—Surrogate Judges	21,043 00	
Overdrawn		12 98
Repairs and Maintenance:		
Education Buildings—W. J. McLeary's salary as Carpenter, December		50 00
Total.....		$4,089 45

The appropriations for the above services will be overdrawn as stated if December salaries are paid.

(Signed) C. H. SPROULE,
Provincial Auditor.

The undersigned recommends to the Treasury Board the allowances of the above accounts for services of the year 1888.

(Signed) A. M. ROSS,
Treasurer.

20th December, 1888.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Honourable the Treasurer, dated the 20th day of December, A.D. 1888, the Treasury Board doth hereby under the provisions of R. S. O. 1887, Cap. 21, Sec. 20, recommend that a warrant for the sum of $4,089 45, be issued in favour of the Honourable the Treasurer, to be applied in making the amounts below mentioned by which the following appropriations have been overdrawn.

Civil Government:		
Attorney-General's Department	$370 56	
Treasury Department	927 05	
Office of Inspector of Prisons	1,339 37	
Miscellaneous	565 49	
Legislation	824 00	
Administration of Justice:		
Surrogate Judges	12 98	
Repairs and Maintenance:		
Educational Buildings	50 00	
		$4,089 45

Certified.

J. LONSDALE CAPREOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Legislation: Library 484 90

LEGISLATIVE LIBRARY,
TORONTO, December 13th, 1888.

DEAR SIR,—The appropriation under the Supply Bill for Legislation having been exhausted, I beg to recommend to the Treasury Board for payment the enclosed acounts, amounting to $484.90, for books ordered and services rendered to the Legislative Library. The expenditure for the Library is still within the amount estimated for the current year.

Yours truly,

(Signed) WILLIAM HOUSTON,
Librarian.

C. H. SPROULE, ESQ.,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, 14th December, 1888.

SIR,—I beg leave to enclose herewith an application from the Librarian, Mr. Houston, asking for payment of accounts amounting to four hundred and eighty-four dollars and ninety cents ($484.90).

Your obedient servant,

(Signed) C. H. SPROULE,
Provincial Auditor.

The SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of Mr. William Houston, Librarian, Legislative Library, dated the 13th day of December, 1888, the Treasury Board doth hereby, under the provisions of R. S; O. 1887, Cap. 21, sec. 20, approve of the payment of the following accounts, the appropriation for Legislation having been exhausted :—

Robert Clark & Co	$ 39 35	
The History Co	4 50	
Williamson & Co	45 95	
Carswell & Co	199 35	
H. K. Woodruff	60 00	
Warwick & Sons	102 25	
Union Publishing Co	3 00	
H. J. Emerson	30 50	
		$484 90

The Board recommend that a warrant for the said sum of $484.90 be issued in favour of the Honourable the Treasurer to enable him to make the payments above indicated.

Certified,

J. LONSDALE CAPREOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Legislation—Postages	100 00
do Expenses	244 35

OFFICE, CLERK LEGISLATIVE ASSEMBLY,
TORONTO, 18th December, 1888.

SIR,—I have the honour to report that the appropriation for Legislation having been exhausted, the sum of three hundred and forty-four dollars and thirty-five cents (344.35) will be required to meet the expenditure as in annexed schedule, and I request that a cheque may issue for that amount.

I have the honour to be, Sir,
Your obedient servant,
(Signed) CHARLES T. GILLMOR,
Clerk Legislative Assembly.

The HONOURABLE,
The Treasurer.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, December 20th, 1888.

SIR,—I beg to enclose herewith an application to the Treasury Board, by Col. C. T. Gillmor, for payment of accounts amounting to three hundred and forty-four dollars and thirty-five cents ($344.35) on account of Legislation.

Your obedient servant,
(Signed) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of the Clerk of the Legislative Assembly approved by the Honourable, the Treasurer, dated the 18th day of December, A.D. 1888, the Treasury Board doth hereby, under the provisions of R. S. O. 1887, cap. 21, sec. 20, approve of the payment of the following accounts, chargeable to the appropriation Legislation which has become exhausted, namely :—

Hunter, Rose & Co.	Postages	$100 00
James Gorrie	Messenger	104 00
B. McCoy	do	37 50
V. P. Fayle	do	37 50
Rolph Smith & Co.	Engraving	9 75
Verral Cab Co.	Cab hire	23 35
do	Transfer charges	32 25
		$344 35

And recommend that a warrant for the said sum of $344.35 be issued in favour of the Honourable the Treasurer to enable him to pay said accounts.

Certified,
J. LONSDALE CAPREOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Public Buildings—Central Prison..... ..... 1,912.21

INSPECTOR OF PRISONS' OFFICE,
TORONTO, 14th December, 1888.

SIR,—I have the honor to enclose herewith a schedule of an amount, with vouchers, for the sum of $1,912.21.

This expenditure was incurred in rebuilding the paint shop and store-room at the Central Prison, rendered necessary to replace the building destroyed by fire.

I have, therefore, the honor to recommend that cheques may issue in payment of the above amount to the parties named, under 49 Vic., Cap. 4, Sec. 20.

I have the honor to be, Sir,
Your obedient servant,
(Sd.) R. CHRISTIE,
Inspector.

C. H. SPROULE., ESQ.,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, December 27th, 1888.

SIR,—I beg to enclose herewith an application to the Treasury Board, from Mr. Inspector Christie, for the payment of accounts amounting to $1,912.21, on account of the Central Prison.

Your obedient Servant,
(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of Mr. Christie, Inspector of Prisons, etc., dated the 14th day of December, A.D. 1888, the Treasury Board doth hereby, under the provisions of Sec. 20, Cap. 21, R. S. O., 1887, approve of the payment of the following accounts, chargeable to the appropriation for the Central Prison, Capital Account, which has become exhausted, namely :—

Edward Terry, Toronto	$193	31
Robert Rennie, do	429	20
Donough & Oliver, do	187	32
Rice Lewis & Sons, do	80	14
J. B. Smith & Sons, do	822	98
J. Robertson & Co., do	199	26

and recommends that a warrant for the sum of $1,912.21 be issued in favor of the Treasurer accordingly.

Certified.

J. LONSDALE CAPREOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Public Buildings—Mercer Reformatory 338.57

INSPECTOR OF PRISONS' OFFICE,
TORONTO, December 20th, 1888.

SIR,—I have the honor to enclose herewith schedule of an amount with vouchers for the sum of $338.57.

This expenditure was made in erecting and completing front fence at Mercer Reformatory, and is properly chargeable to appropriation made therefor, funds for which would still be to credit of Inspector had not the appropriation been exhausted by amounts charged to it on account of Public Works Department.

I have therefore the honor to recommend that cheques may issue in payment of the same, to the parties named in schedule.

I have the honor to be, Sir,
Your obedient servant,

(Sd). R. CHRISTIE,
Inspector,

C. H. SPROUEE, ESQ.,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, December 27th, 1888.

SIR,—I beg to enclose herewith an application to the Treasury Board, from Mr. Inspector Christie, for the payment of accounts amounting to $338.57, on account of the Mercer Reformatory.

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of Mr. Christie, Inspector of Prisons and Public Charities, dated the 20th day of December, A.D. 1888, the Treasury Board doth hereby, under the provisions of Sec. 20, Cap. 21, R. S. O., 1887, approve of the payment of the following accounts, chargeable to the appropriation for the Mercer Reformatory, Capital Account, which has become exhausted, namely:

Withrow & Hillock, Toronto	.....	$215.97
Central Prison,	do	122.60

and recommends that a warrant for the sum of $338.57 be issued in favor of the Honourable the Treasurer accordingly.

Certified.
J. LONSDALE CAPREOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Public Institutions Maintenance—London Asylum			1,718 75
do	do	Hamilton Asylum	7,629 35

INSPECTOR OF PRISONS OFFICE,
TORONTO, 27th December, 1888.

SIR,—I have the honour to report that in consequence of unforseen drafts upon this year's maintenance appropriation for the Hamilton Asylum, caused by the large increase in the number of patients over the previous year, there is not now sufficient of the appropriation left for the payment of a portion of the November accounts, amounting to $1,875.62, also accounts of the present month for $5,753.73, making a total overdraft of $7,629.35.

That in consequence of unforseen drafts upon this year's appropriation for the maintenance of the Asylum for the Insane, London, arising out of the fire, which took place at that Institution near the end of the previous year, there is not now sufficient of the appropriation left for the payment of the current months accounts. An overdraft of $1,718.75, is necessary to meet the amount.

I beg to recommend that the overdrafts, amounting to $9,348.10, be allowed.

I have the honour to be, Sir,
Your obedient servant,

(Sd.) W. T. O'REILLY,
Inspector.

C. H. SPROULE, ESQ.,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, 28th December, 1888.

SIR,—I beg to enclose herewith an application to the Treasury Board, from Mr. Inspector O'Reilly, for the payment of Maintenance Accounts in excess of appropriations, as follows:—

Asylum for the Insane, London		$1,718 75
do	Hamilton.....	7,629 35

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of a report of Mr. O'Reilly, Inspector of Prisons and Public Charities, dated the 27th day of December, A.D. 1888, the Treasury Board doth hereby, under the provisions of sec. 20, cap. 21, R.S.O. 1887, approve of the payment of Maintenance Accounts amounting to the sum of $9,348.10, in excess of the appropriations for the following institutions, namely :—

Asylum for the Insane,	London	$1,718 75
do	Hamilton	7,629 35

And recommends that a warrant for the said sum of $9,348.10, be issued in favor of the Honourable, the Treasurer, accordingly.

Certified.

J. LONSDALE CAPRÉOL,
Secretary Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Public Institutions Maintenance—	Institution for Deaf and Dumb		1710 89
do	do	Blind	1006 07

TORONTO, December 24th, 1888.

SIR,—I have the honour to report that the Maintenance appropriation for the Institution for the Blind at Brantford, under the supply bill of 1888, has been exhausted, and that approved accounts for the sum of $1,006.07 still require to be paid.

Thus our expenditure has arisen from various causes, the principal among which are :

1st. The increased price of butcher's meat.

2nd. Failure of vegetable and hay crop, 1887, necessitated the buying of these articles.

3rd. Considerable clothing for male indigent pupils, and furniture and furnishings were required for the Institution in excess of previous years.

4th. An unforseen expenditure on account of ordinary repairs took place rendered necessary on account of defective ceilings, etc.

5th. The long sickness of Mrs. Houston, and likewise sickness and death of Dr. Corson, Physician of the Institution, caused additional outlay.

I have the honour to recommend that the overdraft be allowed under the Act 49 Vic., Cap. 4, Sec. 20.

I have the honour to be, Sir,
Your obedient servant,

(Signed) R. CHRISTIE,
Inspector.

C. H. SPROULE, ESQ.,
Provincial Auditor.

TORONTO, December 22nd, 1888.

SIR,—I have the honour to report that the Maintenance appropriation for the Institution for the Deaf and Dumb at Belleville, under the Supply Bill of 1888, has been exhausted, and that approved accounts for the sum of $1,710.89 still require to be paid.

This over-expenditure has arisen from various causes, the principal among which are :

1st. The increased cost of meat over the previous years, it being 62½ cent per 100 lbs. more.

2nd. The consumption of flour, as well as the price, was considerably greater.

3rd. The partial failure of the root crop in 1887 made it necessary to buy potatoes and other vegetables in order to supply the wants of the Institution.

The convention of "Old Pupils," which was held at the Institute in June last, was also a cause of considerable expenditure, there being some 173 persons present for about three days.

I have the honour, therefore, to recommend that the overdraft be allowed under the Act 49 Vic., Cap. 4, Sec. 20.

I have the honour to be, Sir,
Your obedient servant,

(Signed) ROBT. CHRISTIE,
Inspector.

C. H. SPROULE, ESQ.,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, 28th December, 1888.

SIR,—I beg to enclose herewith applications to the Treasury Board, from Mr. Inspector Christie, for the payment of Maintenance accounts in excess of appropriations as follows:—

Institution for the Deaf and Dumb.....	$1,710 89
do Blind	1,006 07

Your obedient servant,

(Signed) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY,
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of reports of Mr. Christie, Inspector of Prisons and Public Charities, dated 22nd and 24th days of December, A.D. 1888, the Treasury Board doth hereby, under the provisions of Sec. 20, Cap. 21, R.S.O., 1887, approve of the payment of Maintenance accounts amounting to the sum of $2,716.96 in excess of the appropriation for the following Institutions, namely:—

Institution for the Deaf and Dumb	$1,710 89
do Blind	1,006 07

and recommends that a warrant for the said sum of $2,716.96 be issued in favour of the Honourable the Treasurer accordingly.

Certified.

J. LONSDALE CAPRÉOL,
Secretary, Treasury Board.

C. H. SPROULE, ESQ.,
Provincial Auditor.

Repairs and Maintenance:	
Government House.....	202 71
Main Building.....	140 12
Educational Buildings.....	88 28
Wellington Street Premises.....	172 76

Public Buildings:

Agricultural College	30 50
Normal School, Toronto	123 00
District Nipissing	104 00
do Thunder Bay	583 94
do Rainy River	343 32

———

PUBLIC WORKS DEPARTMENT,
TORONTO, December 20th, 1888.

The undersigned respectfully reports to His Honour the Lieutenant-Governor in Council that, as previously reported, the appropriation for Maintenance and Repairs of Government House is exhausted, and further accounts, amounting to in all $202.71, are still unpaid.

The above mentioned account having been incurred for necessary supplies, and labour, and work done, it is desirable that they be paid.

The undersigned therefore recommends that authority be given under the Act, R.S.O., 1887, Cap. 21, Sec. 20, for the payment of the amounts opposite the names on the schedule hereto attached.

(Signed) C. F. FRASER,
Commissioner.

———

PUBLIC WORKS DEPARTMENT,
TORONTO, 20th December, 1888.

The undersigned respectfully reports to His Honour the Lieutenant-Governor in Council that, as previously reported, the Main Parliament Buildings "Maintenance and Repairs" appropriation is exhausted, and accounts are unpaid amounting in all to $140.12.

(2) That as previously reported the Wellington Street premises "Maintenance and Repairs" appropriation is exhausted, and accounts are unpaid amounting in all to $172.76.

(3) That the Agricultural College Capital Account appropriation is exhausted, and accounts amounting in all to $30.50 are unpaid.

The above mentioned accounts having been incurred for necessary supplies, and for labour and materials required by the several Services, it is desirable that they be paid.

The undersigned therefore recommends that authority be given under the Act, R.S.O., 1887, Cap. 21, Sec. 20, for the payment of the amounts opposite the names on the respective schedules hereto attached.

(Signed) C. F. FRASER,
Commissioner.

PUBLIC WORKS DEPARTMENT,
TORONTO, December 20th, 1888.

The undersigned respectfully reports to His Honor the Lieutenant-Governor in Council:

(1) That as previously reported the Educational Buildings "Capital Account" is exhausted, and further accounts are unpaid, amounting in all to $123.

(2) That as also previously reported the Educational Buildings "Maintenance and Repairs" appropriation is exhausted, and further accounts are unpaid, amounting in all to $88.28.

The above-mentioned accounts having been incurred for necessary supplies, and for work done, it is desirable that they be paid.

The undersigned therefore recommends that authority be given under the Act, R.S.O., 1887, Cap. 21, Sec. 20, for the payment of the amounts opposite the names on the schedule hereto attached.

(Sd.) C. F. FRASER,
Commissioner.

PUBLIC WORKS DEPARTMENT,
TORONTO, December 20th, 1888.

The undersigned respectfully reports to His Honor the Lieutenant-Governor in Council:

(1) That the Nipissing District, Capital Account appropriation is exhausted, and an account is unpaid amounting to $104.

(2) That the Thunder Bay District, Capital Account appropriation is exhausted, and accounts, amounting in all to $583.94, are unpaid.

(3) That the Rainy River District, Capital Account is exhausted, and certificates and accounts, amounting in all to $343.32, are unpaid.

The above-mentioned accounts having been incurred in the completion of the several works, in the respective districts named, it is desirable that they be paid.

The undersigned therefore recommends that authority be given under the Act, R.S.O., 1887, Cap. 21, Sec. 20, for the payment of the amounts opposite the names on the respective schedules hereto attached.

(Sd.) C. F. FRASER,
Commissioner.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, December 31st, 1888.

SIR,—I beg to enclose herewith applications to the Treasury Board from the Public Works Department for the payment of accounts chargeable to services, the appropriations of which have been exhausted, as follows :—

Repairs and maintenance—		
Government House	$ 202 71	
Main Building	140 12	
Educational Buildings	88 28	
Wellington Street Premises	172 76	
		$ 603 87
Public buildings—		
Agricultural College	$ 30 50	
Normal School, Toronto	123 00	
Nipissing District	104 00	
Thunder Bay District	583 94	
Rainy River District	343 32	
		1,184 76
Total		$ 1,788 63

Your obedient servant,

(Sd.) C. H. SPROULE,
Provincial Auditor.

THE SECRETARY
Treasury Board.

MINUTE OF THE TREASURY BOARD ON MATTERS REFERRED TO THEM FOR CONSIDERATION.

Upon consideration of reports of the Honourable the Commissioner of Public Works, dated the 20th day of December, A. D., 1888, the Treasury

Board doth hereby under the provisions of R. S. O., 1887, Cap. 21, Sec. 20, approve of the payment of certain outstanding accounts chargeable to services, the appropriations for which have been exhausted as follows :—

Repairs and Maintenance :

Government House	$202 71	
Main Building	140 12	
Educational Buildings	88 28	
Wellington Street Premises	172 76	
		603 87

Public Buildings :

Agricultural College	30 50	
Normal School, Toronto	123 00	
Nipissing District	104 00	
Thunder Bay District	583 94	
Rainy River District	343 32	
		1,184 76
		$1,788 63

The Board recommends that cheques be issued by the Honourable the Treasurer for the amounts set opposite the names mentioned in the shedules hereunto annexed.

Certified,

J. LONSDALE CAPRÉOL,
Secretary Treasury Board

C. H. SPROULE, ESQ.,
Provincial Auditor.

RECAPITULATION.

Civil Government	$3,258 47
Legislation	3,031 70
Administration of Justice	12 98
Education	1,510 16
Public Institutions Maintenance	12,065 06
Repairs and Maintenance	6,893 24
Public Buildings	14,101 49
Colonization Roads	6,000 00
Statute Consolidation	9,639 24
	56,512 34

Less refunds, rebate gas accounts, etc., received after applications for Treasury warrants had been applied for :			
Civil Government	$95 10		
Education	136 25		
Repairs and Maintenance	274 10		
Public Buildings	43 85		
Colonization Roads	376 44		
		925 84	
Total expenditure under 49 Vic., cap. 4, sec. 20.			55,586 50

UNAUTHORIZED EXPENDITURE.

Civil Government :			
Lieutenant-Governor's Office	6 53		
Secretary and Registrar's Department	9 31		
Miscellaneous	309 30		
		325 14	
Legislation		1,949 07	
Administration of Justice :			
Miscellaneous Criminal and Civil Justice		4,002 28	
Education :			
Departmental Examinations	2		
Mechanics' Instiutes, Art Shcools, etc.	21 03		
		23 03	
Public Institutions Maintenance :			
Asylum for the Insane, London	2,110 98		
do Kingston	287 58		
do Hamilton	2,825 72		
Central Prison	9 36		
Reformatory for Boys	2 09		
		5,235 73	
Repairs and Maintenance :			
Government House	572 22		
East Wing, Parliament Buildings	113 36		
Wellington Street Premises	13 36		
		699 14	

Public Buildings :			
Reformatory for Boys	105 76		
Mercer Reformatory	153 28		
Agricultural College	183 46		
District Thunder Bay	13 25		
do Rainy River	92 00		
		547 75	
Refunds :			
Education		596 97	
Consolidation of Statutes		255 75	
			13,634 86
Total overdrafts of Appropriations			$69,221 36

Respectfully submitted,

C. H. SPROULE,
Provincial Auditor.

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MISCELLANEOUS STATEMENTS.

No. 1.

RECEIPTS AND EXPENDITURES.

BALANCE SHEET, shewing the RECEIPTS AND PAYMENTS of the Treasurer of Ontario during the Year 1888, with the Cash Balances on 1st January and 31st December.

RECEIPTS.	$ c.	$ c.	$ c.	PAYMENTS.	$ c.	$ c.	$ c.
To Balance from Public Accounts, 1887		241,347 13					
CORRECTIONS *re* LATE INVESTIGATION.							
Add omissions:				ADD OMISSIONS FROM EXPENDITURE:			
License revenue	99 40			Civil Government		01	
Public Institutions revenue	250 00			Agriculture		2,000 00	
Casual revenue	02			Municipalities Fund		200 00	
Interest	482 72			Miscellaneous:			
		832 14		Interest, charges, etc., by banks	544 66		
Less added in error to revenue:				Irregular cheques	5,733 11		
License revenue	200 00	242,179 27		Shortage in deposits, 1872-9	543 08		
Public Institutions, revenue	3,826 96					6,820 85	
Crown Lands revenue	118 30					9,020 86	
Algoma taxes	6 53			Less added in error to expenditure:			
Interest	186 57			Education	21 50		
		4,338 36		Municipalities' Fund	10		
		237,840 91		Miscellaneous	12 87		
		8,986 39				34 47	
						8,986 39	
Corrected Balance			228,854 52				
CONSOLIDATED REVENUE FUND.				CONSOLIDATED REVENUE FUND.			
From Dominion of Canada:				For Civil Government		200,685 24	
Subsidy	1,116,872 80			Legislation		127,030 77	
Special Grant	80,000 00			Administration of Justice		373,898 80	
		1,196,872 80		Education		579,465 30	
"Interest on capital held and debts due by the Dominion	279,111 10			Public Institutions Maintenance		721,602 69	
"Interest on Investments	55,331 95			Immigration		7,952 39	
		334,443 05		Agriculture		137,054 46	
				Hospitals and Charities		113,686 14	

From Crown Lands Department:			
Crown Lands	77,071 40		
Grammar School Lands	2,445 20		
Rent *re* Lands	10 00		
In Suspense *re* Lands	18,771 42		
Woods and Forests	1,316,139 09		
Casual Fees	1,763 74		
Refunds *re* destitute Settlers	396 79		
" Settlers' homesteads	114 30		
		1,416,711 91	
" Sale of lands at Toronto Asylum		30,471 81	
" Licenses		233,886 19	
" Law Stamps		81,044 50	
" Algoma Taxes		2,282 26	
" Casual Revenue		46,819 00	
" Education Department		33,173 74	
" Public Institutions:			
Toronto Lunatic Asylum	38,667 23		
London do	19,792 96		
Hamilton do	6,463 34		
Kingston do	3,748 58		
Orillia do	1,477 47		
Reformatory for Females	4,354 80		
do for Boys	515 50		
Central Prison	27,727 29		
Deaf and Dumb Institute	150 00		
		102,897 17	
			3,478,602 46
Open Accounts.			
" Crown Lands Department:			
Clergy Lands	8,347 49		
Common School Lands	11,395 15		
		19,742 64	
" Public Works and Buildings *re* cap. ac.:			
Agricultural College	113 25		
Deaf and Dumb Institute	336 42		
Orillia L. A.	1,500 00		
London L. A.	1,279 94		
Mimico Farm	2,386 84		
Lake Nipissing Works	400 00		
		6,016 45	
" Sale of lands, *re* New Parliament Buildings' Fund		28,861 71	
" Municipal Loan Fund		4,000 00	
" Drainage Works, rent charges		15,011 52	
" Drainage Debentures	31,758 44		
" do Tile	3,398 56		
		35,157 00	108,819 32
Carried forward			3,816,276 30

Repairs and Maintenance, Public Buildings		69,144 54	
Locks, Dams, etc		11,982 70	
Surveys, Inspections, etc		945 71	
Colonization Roads		112,273 56	
Charges on Crown Lands		96,734 47	
Refunds:			
Education	3,596 97		
Crown Lands	15,652 51		
		19,249 48	
Consolidation of Statutes		31,391 99	
Miscellaneous		74,030 67	
			2,677,131 91
Open Accounts.			
For Asylum for Insane, Toronto		19,818 60	
do London		44,929 88	
do Hamilton		83,257 57	
do Kingston		6,601 51	
do Orillia		47,190 51	
Reformatory for Boys		8,670 76	
do Females		5,643 82	
Central Prison, Toronto		4,310 73	
Deaf and Dumb Institute		5,150 17	
Blind Institute		3,687 30	
Agricultural College		7,363 96	
Normal School, Toronto		31,963 26	
do Ottawa		1,407 15	
School of Practical Science		1,701 59	
Osgoode Hall		2,550 05	
Government House		1,987 38	
District of Algoma:			
Lock-up, Killarney	224 98		
Court House, etc, Sault Ste. Marie	1,075 53		
Lock-up, Gore Bay	18 50		
do Bruce Mines	48 85		
		1,367 86	
District of Thunder Bay:			
Registry Office, etc., Pt. Arthur	81 00		
Court House, etc. do	47 00		
Lock-up, Fort William	2,269 19		
		2,397 19	
District of Rainy River:			
Court House, etc., Rat Portage		1,735 32	
District of Muskoka:			
Registry Office, etc, Bracebridge		459 88	
Carried forward		282,194 49	2,677,131 91

No. 1.—Balance Sheet, shewing the Receipts and Payments of the Treasurer of Ontario during the year 1888, with the Cash Balance on 1st January, and 31st December.—*Concluded.*

RECEIPTS.	$ c.	$ c.	$ c.	PAYMENTS.	$. c.	$ c.	$ c.
Brought forward			3,816 276 30	*Brought forward*		282,194 49	2,677,131 91
Amount withdrawn from Special Deposit as per Statement No. 4			1,012,991 95	District of Parry Sound:			
Stationery Account—excess of distribution over purchases			2,336 55	Registry Office, etc., Parry Sound	49 84		
				Court House, etc, Burk's Falls	377 33		
						427 17	
				District of Nipissing:			
				Lock-up, Mattawa	179 97		
				do North Bay	8,130 75		
				do Sudbury	293 28		
						8,604 00	
				Brock's Monument		197 90	
				New Parliament Buildings		159,203 23	
				Otonabee River Works		2,304 24	
				Peninsula Creek Works		3,701 02	
				Balsam River Works		6,788 50	
				Scugog River Works		3,787 62	
				Maganetewan River Works		3,012 07	
				Mary's Lake Works		7,394 94	
				Muskoka Lake Works		216 38	
				Georgian Bay Works		2,822 53	
				Refunds:			
				Municipalities Fund	4,834 51		
				Land Improvement Fund	3,619 74		
						8,454 25	
				Aid to Railways		247,982 14	
				Annuities		52,200 00	
				Widows' Pensions		11,041 15	
				Drainage Debentures		47,684 92	
				do Tile		11,100 00	
							859,116 55
				Special Deposits per Statement No. 4			1,237,991 95
				Balance (See Statement No. 2)			57,364 39
Total			4,831,604 80	Total			4,831,604 80

Provincial Auditor's Office,
Toronto January 31st, 1889.

C. H. SPROULE,
Provincial Auditor.

No. 2.

OPEN ACCOUNTS—STATEMENT of the Balance of Open Accounts, December 31st, 1888.

6* (P.A.)

	$ c.	$ c.
Current Balances, Bank of Commerce	16,669 35	
do Ontario Bank	25,438 33	
do Dominion Bank	7,773 59	
do Imperial Bank	22,534 02	
do Bank of Montreal	2,313 76	
do Central Bank	196 70	
do Federal Bank	73 61	
	74,999 36	
do overdrawn, Standard Bank 17,539 12		
do do Consolidated Bank. 95 85	17,634 97	
		57,364 39
Special Deposits, Bank of Commerce	200,000 00	
do Ontario Bank	150,000 00	
do Standard Bank	121,579 75	
do Imperial Bank	100,000 00	
		571,579 75
Dominion of Canada, 6 per cent. Bonds		200,000 00
Dominion of Canada		72,717 76
Toronto General Hospital		4,000 00
Railway Subsidy Fund, 35 and 37 Victoria		458,398 35
Railway Land Account, 40 Victoria		578,714 95
Railway Aid Fund, 39 do		430,059 50
do 41 do		101,575 16
do 44 do		138,048 88
Surplus Distribution		3,388,777 47
Drainage Assessment Fund		242,228 77
Drainage Debentures		205,381 17
Tile Drainage Debentures		72,948 61
Stationery Supply Account		5,933 60
Parliament Buildings		107,306 49
New Parliament Buildings		173,114 67
Carried forward		6,808,149 52

	$ c.
Consolidated Fund	7,820,499 82
Municipal Loan Fund	1,658,275 85
Common School Fund	957,078 12
Municipalities Fund	5,854 23
Railway Fund	400,162 35
Annuities	844,712 85
Carried forward	11,686,583 22

No. 2.—Statement of Balance of Open Accounts—*Continued.*

——	$ c.	$ c.	——	$ c.
Brought forward		6,808,149 52	*Brought forward*	11,686,583 22
Agricultural Farm, Mimico		32,116 35		
Agricultural Hall		324 00		
Agricultural College, Guelph		307,809 19		
Government House		166,717 59		
Osgoode Hall		88,369 06		
Central Prison		579,731 43		
Andrew Mercer Reformatory, Toronto		68,082 47		
Reformatory for Boys, Penetanguishene		136,085 63		
Institution for the Deaf and Dumb, Belleville		226,822 93		
Asylum for the Blind, Brantford		231,828 05		
Asylum for the Insane, London		697,987 51		
do do Hamilton		628,001 69		
do do Toronto		295,579 74		
do do Kingston		325,821 10		
do do Orillia		232,817 31		
College of Technology		80,046 06		
Normal School Toronto		106,403 16		
do Ottawa		153,217 42		
Otonabee River Works		7,266 66		
Scugog River Works		78,921 82		
Gull and Burnt River Works		68,219 87		
Muskoka River Works		61,407 70		
Nation River Works		10,877 23		
Balsam and Cameron Lakes Works		39,551 97		
Georgian Bay Works		4,417 83		
Improvement of Peninsula Creek		18,290 33		
Lock, Mary's and Fairy Lakes		53,465 75		
do Maganetawan		47,607 52		
Registry Office and Lock-up, Thunder Bay		21,803 25		
do do Bracebridge		581 07		
do do North Bay		13,368 55		
do do Algoma		11,726 98		
do do Parry Sound		8,379 14		
Court House and Gaol, Algoma		17,354 82		

Registry Office, Gaol and Lock-up, Port Arthur		14,315 50		
Court Room and Lock-up, Rat Portage		18,912 49		
Lock-up, Bruce Mines		5,404 82		
do Gore Bay		457 45		
do Huntsville		2,042 50		
do Mattawan		720 22		
do Sudbury		641 97		
do Fort William		6,294 97		
do Maganetawan		585 66		
do Killarney		954 97		
do Burk's Falls		5,057 01		
do Little Current		20 55		
do Thessalon		820 54		
do Manitowaning		10 00		
Shelter and Buildings at Brock's Monument		1,193 87		
Total		11,686,583 22	Total	11,686,583 22

C. H. SPROULE,
Provincial Auditor.

Provincial Auditor's Office,
Toronto, January 31st, 1889.

No. 3.

STATEMENT OF THE CONSOLIDATED REVENUE FUND, including the items transferred to it, 31st December, 1888.

1888.		$ c.	c.		$ c.	$ c.
	To Expenditure as per Statement No. 1	2,677,131 91		By Balance as per Statement No. 3, 1887	6,960,976 59	
	To Land Improvement Fund	3,619 74		By Receipts as per Statement No. 1	3,478,602 46	
	To Railway Subsidy Fund	100,000 00				10,439,579 05
			2,780,751 65	*By Municipalities' Fund:—*		
	To proportion of Receipts from Drainage Debentures, improperly charged to interest		6,156 40	Twenty per cent. on amount collected during the year for cost of management		1,669 50
	To omissions from Expenditure (see Statement No. 1)	9,020 86		*By open Accounts Transferred:—*		
	To added in error to Revenue (see Statement No. 1)	4,338 36		Law Society		296,418 07
			13,359 22	Canada Land Emigration Co		8,023 41
	To open Accounts Transferred:—			By proportion of Receipts from Drainage Assessment representing interest improperly credited to Capital, and reduction on loans by Order in Council, prior to 1888	81,373,21	
	Orillia Asylum, mortgage account	239 35		By proportion of Receipts from Tile Drainage, representing interest improperly credited to Capital, prior to 1888	12,127 89	
	Bridge Des Joachim Rapids	5,937 72				93,501 10
	Cut between Lakes Joseph and Rosseau	9,995 75		By omissions from Revenue (see Statement No. 1)	832 14	
	Immigration shed, Gravenhurst	355 00		By amounts added in error to Expenditure (see Statement No. 1)	34 47	
	Kaministiquia River works	22,865 02				866 61
	Lake Couchiching works	427 84		By interest overcredited to Dominion Bank in October, 1887, see Journal, folio 166		5 00
	Lake Nipissing works	8,782 17				
	Lock on Rosseau River	36,945 96				
	Lock at Yonge's Point	30,892 72				
	Lindsay lock	5,788 21				
	Moira River works	2,135 22				
	Mud Lake works	1,502 32				
	Nottawasaga River works	5,915 09				
	Niagara Falls fencing	8,025 48				

Pigeon River works	4,999 62				
Portage du Fort bridge	5,247 99				
Port Carling bridges	3,121 99				
Southampton Pier	300 00				
Port Elgin Pier	1,000 00				
Registry Office, Minden	5,751 97				
" and Gaol, Muskoka	9,212 53				
" Haliburton	544 85				
Roads in Township of Ryerson	5,886 02				
Stoney Creek works	828 25				
Sydenham River works	2,136 26				
Trent River improvement	2,000 00				
Wye River works	5,176 98				
Washago Road	33,281 34				
		219,295 65			
To Balance		7,820,499 82			
		10,840,062 74			10,840,062 74

C. H. SPROULE,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, January 31st, 1889.

No. 4.

INVESTMENT ACCOUNT.

TO WHOM PAID.	NATURE OF INVESTMENT.	Amount.	Amount.	Total.
		$ c.	$ c.	$ c.
	Amount of special deposits, 31st December, 1887		346,579 75	
Bank of Commerce	Special deposits made during 1888	450,000 00		
Dominion Bank	do do	100,000 00		
Imperial Bank	do do	200,000 00		
Ontario Bank	do do	350,000 00		
Standard Bank	do do	137,991 95		
			1,237,991 95	
			1,584,571 70	
	Less amounts withdrawn to meet current expenditure, viz :—			
	Bank of Commerce	300,000 00		
	Dominion Bank	150,000 00		
	Imperial Bank	150,000 00		
	Ontario Bank	250,000 00		
	Standard Bank	137,991 95		
	Bank of Toronto	25,000 00		
			1,012,991 95	
	Amount of special deposits, 31st December, 1888			571,579 75
	Composed of special deposits now in—			
	Bank of Commerce, bearing interest at 4 per cent		200,000 00	
	Standard Bank do do		121,579 75	
	Imperial do do do		100,000 00	
	Ontario do do do		100,000 00	
	do do do at 3 per cent		50,000 00	
				571,579 75
	Interest bearing securities held by the Province on 31st December, 1888, exclusive of Trust Funds in the hands of the Dominion Government.			
	Special deposits in banks		571,579 75	
	Dominion of Canada 6 per cent. bonds, par value		200,000 00	
	Drainage works loans		242,228 77	
	Drainage debentures		205,381 17	
	Tile drainage debentures		72,948 61	
				1,292,138 30

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, January 31st, 1889.

C. H. SPROULE,
Provincial Auditor.

No. 5.

INTEREST ACCOUNT.

STATEMENT OF INTEREST received during the year ending 31st December, 1888.

FROM WHOM RECEIVED.	NATURE OF INVESTMENTS.		$ c.	$ c.
Hon. Receiver-General, Ottawa	Interest on capital held and debts due to the Province by the Dominion		279,111 10	
	Twelve months' dividend on $200,000.00, 6 per cent. bonds, to 30th September		12,000 00	
Bank of Commerce	Interest on special deposits to 31st December		11,836 97	
Ontario Bank	do	do	6,625 21	
Imperial Bank	do	do	4,605 64	
Dominion Bank	do	do	2,398 95	
Standard Bank	do	do	5,674 37	
Federal Bank	do	do	711 33	
Bank of Toronto	do	do	647 00	
Sundry municipalities	Interest on drainage debentures and loans		10,666 63	
City of St. Catharines	do Municipal loan fund debentures		121 25	
Orillia mortgage	Interest		78 75	
			334,477 20	
	Less accrued interest allowed on drainage debentures purchased, viz:—			
	Township of Bosanquet	$14 15		
	do Waterloo	20 00		
			34 15	
				334,443 05

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, January 31st, 1889.

C. H. SPROULE,
Provincial Auditor.

No. 6.

LAW STAMPS.

STATEMENT of Revenue received on account of LAW STAMPS during the year ended 31st December, 1888.

COUNTY.	DISTRIBUTOR.	
Brant	G. R. VanNorman	1,576 05
Bruce	Thos. Dixon	912 00
Carleton	R. Lees	2,428 20
Dufferin	Thos. Bowles	427 50
Elgin	J. Farley	1,011 75
Essex	F. E. Marcon	665 00
Frontenac	B. M. Britton	1,520 00
Grey	A. Frost	712 50
Halton	J. Dewar	100 00
do	T. G. Matheson	280 25
Haldimand	J. R. Martin	285 00
Huron	D. McDonald	1,634 00
Hastings	G. E. Henderson	1,520 00
Kent	J. Holmes	1,472 50
Lambton	J. P. Bucke	850 25
Leeds and Grenville	S. Reynolds	1,125 75
Lennox and Addington	A. L. Morden	855 00
Lanark	C. Rice	1,007 00
Lincoln	J. McKeown	1,045 00
Middlesex	C. Hutchinson	3,918 75
Northumberland and Durham	J. W. Kerr	1,330 00
Norfolk	C. J. Rapelje	335 00
Ontario	J. E. Farewell	1,002 50
Oxford	F. R. Ball	949 25
Peterborough	R. E. Wood	665 00
Prince Edward	P. Low	482 12
Prescott and Russell	J. Fraser	522 50
Peel	W. H. McFadden	1,667 50
Perth	J. Idington	1,330 00
Renfrew	J. H. Metcalfe	503 50
Simcoe	J. R. Cotter	2,902 75
Stormont, Dundas and Glengarry	J. Dingwall	1,520 00
Victoria	J. McNeillie	665 00
Waterloo	W. H. Bowlby	1,235 00
Wellington	H. W. Peterson	195 00
Wentworth	J. Crerar	5,088 25
Welland	L. D. Raymond	665 00
York	W. W. Baldwin	34,225 00
Toronto, City	J. Gordon Brown	2,149 38
Thunder Bay District	A. R. Lewis	295 75
		81,075 00
Less payments for cancelled stamps		30 50
		81,044 50

C. H. SPROULE,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, January 31st, 1889.

No. 7.

EDUCATION REVENUE.

STATEMENT OF THE RECEIPTS OF THE EUCATION DEPARTMENT DURING THE YEAR, 1888.

SERVICE.	PARTICULARS.	AMOUNT.	TOTAL.
		$ c.	$ c.
Normal and Model Schools, Toronto	Fees from Model School and Kindergarten Pupils	6,831 00	
do Ottawa	do do	7,764 00	
			14,595 00
Superannuated Teachers	Subscriptions, 1888		1,700 25
Departmental Examinations	Examination Fees and Appeals		15,563 20
Miscellaneous	Sale of Museum Catalogues, Waste Paper, School Acts, Registers, etc., etc		365 29
School of Practical Science	Students Fees		950 00
			33,173 74

C. H. SPROULE,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, January 31st, 1889.

No. 8.

TAXES ON PATENTED LANDS.

STATEMENT shewing the several amounts received by the Treasurer of Ontario, on account of TAXES ON PATENTED LANDS in the District of Algoma, during the year ended 31st December, 1888.

FROM WHOM RECEIVED.	SERVICE.	$ c.
C. E. Thomson	On account of Taxes	1 91
L. M. Secord	do	11 09
T. H. Hurlbert	do	88
W. R. Thistle	do	11 32
Frees & Son	do	2 62
Thomas Frood	do	17 60
Jones Bros. & Mackenzie	do	7 89
Canada Permanent	do	1 76
George W. Monk	do	7 95
Estate Samuel Johnston	do	1 72
J. W. Foster	do	3 35
J. P. Dawson	do	140 77
P. Deschamps	do	7 74
Thomas Marks	do	4 15
Wm. Graham	do	2 31
W. Braden	do	2 62
C. H. Read	do	4 57
Graves & Co	do	12 96
J. S. Pillsbury	do	89
J. H. DeGraff	do	6 59
P. M. French	do	3 68
M. Newman	do	88
J. A. Macdonald	do	78
H. H. Bell	do	1 74
D. A. Petre	do	1 71
W. B. Crombie	do	7 29
Boswell & Co	do	5 29
J. Fraser	do	86
R. R. Peden	do	1 06
D. F. Burk	do	277 10
J. C. T. McDonald	do	77
T. A. Gorham	do	6 78
C. G. Kimball	do	1 76
E. L. Hedstrom	do	5 21
T. McNea	do	1 47
Frees & Son	do	74
E. Jordan	do	1 57
A. B. Petrie	do	1 47
C. G. Kimball	do	1 74
G. Ware	do	1 50
A. R. Boswell	do	7 93
N. R. Hart	do	1 47
Julian Sayle	do	80
P. Deschamps	do	1 32
P. M. French	do	1 60
T. Marks & Co	do	131 99
J. C. Daniels	do	6 00
McLaren & Co	do	2 42
Julian Sale	do	1 68
Geo. King	do	1 68
C. A. Krause	do	2 40
W. N. Miller	do	10 59
Collin's Inlet Lumber Co	do	4 20
R. C. Munger	do	4 16
P. D. McKellar	do	20 16
	Carried forward	772 49

No. 8.

TAXES ON PATENTED LANDS—*Continued.*

From Whom Received.	SERVICE.	$ c.
	Brought forward	772 49
T. A. Gorham	On account of Taxes	5 19
J. Fraser	do	79
A. C. Bruce	do	16 05
T. Luton	do	4 00
W. Allison	do	12 25
Spanish River Lumber Co	do	42 38
F. G. Saltorstall	do	9 56
Pardee & Garvey	do	26 97
A. Messer	do	80
Badger S. M. Co	do	4 16
J. Serter	do	9 18
W. A. Austin	do	3 99
J. P. Dawson	do	12 66
J. McCoy	do	4 20
H. G. Ball	do	6 28
T. Crood	do	16 00
W. B. Crombie	do	6 63
Goldwin Sm th	do	1 60
Sir C. F. W Cranfurd	do	8 32
Fred. Macdonald	do	3 36
J. Cochrane	do	5 61
T. Easterbrook	do	2 39
J. McGee	do	23 32
J. McArthur	do	1 00
G. S. Moore	do	5 42
J. J. Vickers	do	21 43
G. C. Stone	do	3 36
G. H. Robinson	do	2 33
G. C. Stone	do	4 46
G. C. Stone	do	2 15
Canada Permanent	do	4 91
J. Notman	do	1 59
Wm. Jonson	do	3 36
G. W. Warner	do	89
R. Morrison	do	2 04
A. L. Bain	do	6 66
Wm. Nason	do	20 11
C. B. Maxwell	do	3 62
G. J. Cook	do	13 27
T. Lailey	do	3 56
H. C. Jones	On account Tax Sales, 1887	4 76
Wm. Turner	do Collections	892 83
L. V. Percival	Balance due Province on account Redemption Fund	522 95
		2,518 88
	Less for refunds of taxes, advertising, etc.	236 62
		2,282 26

C H SPROULE,
Provincial Auditor.

Provincial Auditor's Office,
Toronto, January 31st, 1889.

No. 9

CASUAL REVENUE.

STATEMENT of CASUAL REVENUE, received by the Treasurer of the Province of Ontario during the year ended 31st December, 1888.

FROM WHOM RECEIVED.	SERVICE.	$ c.	$ c.
Factory Inspectors	Fine under "Factory Act"	5 00	
R. R. Town, J. P.	Burk's Falls, Fines and Forfeitures	7 00	
J. H. Jackman	do	50 00	
Sheriff Co. Leeds	do	19 00	
Sheriff Co. Kent	do	19 00	
Sheriff Thunder Bay District	do	29 50	
W. D. Lyon, S. M.	Rat Portage do	60 00	
T. E. Mitchell, P. M.	Renfrew do	3 00	
W. Burgess, J. P., E. Stock, J. P.	Mimico do	2 00	
J. Cousins, J. P	Port Arthur do	6 60	
J. P. Whitney, M.P.P.	Morrisburg do	200 00	
A. G. Hill, P. M	Niagara Falls do	328 00	
Geo. Burden, S.M.	Sault Ste Marie do	465 50	
County Attorney	Huron do	38 04	
do	Carleton do	45 98	
do	Algoma do	251 00	
do	Halton do	9 60	
do	Haldimand do	4 60	
do	Northumberland & Durham do	1 92	
do	Ontario do	15 60	
do	Bruce do	18 62	
do	Middlesex do	278 13	
do	Prince Edward do	4 32	
do	Simcoe do	83	
do	Peel do	37 92	
do	Renfrew do	50 28	
do	Lanark do	201 31	
do	York do	1,203 78	
do	Kent do	44 26	
			3,400 79
J. Gordon Brown	Surrogate Court, on account of fees	1,325 50	
Sheriff Thunder Bay District	On account of Prison Labor	80	
Warwick & Sons	On account of *Ontario Gazette*	8,473 18	
C. T. Gillmor	Fees received for Private Bills	2,355 50	
B. S. Beley	Proceeds, sale of old Immigrant sheds at Rossean	50 00	
J. Notman	On account of sales of Revised Statutes	5,282 40	
do	do Consolidated Rules of Practice.	1,116 00	
do	do Index Parliament Debates	54 00	
do	do Waste Paper	74 00	
do	do Ontario Statutes	570 55	
Division Court Clerks	On Account of fees	2,034 20	
Insurance Companies	do	665 00	
			22,001 13
County Treasurers	On Account of Removal of Lunatics and Prisoners	9,090 27	
Insurance Companies	do Assessments	3,020 53	
			12,110 80
Provincial Secretary's Department	7 Commissions, Coroners $13 00	91 00	
	99 do Notaries Public 8 00	792 00	
	25 do under the Great Seal 13 00	325 00	
	Carried forward	1,208 00	37,512 72

No. 9.

CASUAL REVENUE—*Continued.*

From Whom Received.		Service.		$ c.	$ c.
		Brought forward		1,208 00	37,512 72
Provincial Secretary's Department—*Continued.*	1	Ferry License		15 00	
	10	Superior Court Certificates	$4 00	40 00	
	2	County do do	2 50	5 00	
	11	Surrogate do do	2 00	22 00	
	110	Judicial Notarial do	1 00	110 00	
	1	Passport		1 00	
	2	Land Grants	20 00	40 00	
	6	Increases of Capital Stock	5 00	30 00	
	3	Licenses of Incorporated Companies	20 00	60 00	
	1	Change of Name		25 00	
	32	Charters of Incorporation	10 00	320 00	
	1	do (by Order in Council)		12 00	
	2	do	25 00	50 00	
	54	do	30 00	1,620 00	
	12	do	40 00	480 00	
	23	do	50 00	1,150 00	
	16	do	60 00	960 00	
		Searches, etc		21 10	
		Marriage Licenses		2,991 10	
		Fees short deposited prior to 1888		68 83	
Register-General's Office	42	Certificates of Births at	0 50	21 00	
	24	do Marriage	0 50	12 00	
	55	do Death	0 50	27 50	
Provincial Registrar's Office.	1	Exemplification of Patent		8 25	
	12	Certified Copies of Patent	2 50	30 00	
	2	Certificates of Patent	0 50	1 00	
	30	Searches	0 25	7 50	
					9,336 28
					46,849 00
		Less amount paid W. H. Clubb *re* Queen *vs.* Levi			30 00
		Total			46,819 00

C. H. SPROULE,
Provincial Auditor.

Provincial Auditor's Office,
Toronto, January 31st, 1889.

No. 10.

GOVERNMENT STATIONERY OFFICE.

		$ c.	$ c.
1888, January 1	Balance of stock on hand see Public Accounts, 1887, p. 19.	.....	8,270 15
Schlict & Field Co	Supplies	23 10	
W. Thomson & Co	do	409 81	
H. A Nelson & Sons	do	22 35	
Hunter, Rose & Co	do	2,880 75	
J. Underwood & Co	do	111 31	
Warwick & Sons	do	379 88	
Brown Bros	do	2,516 03	
The Barber & Ellis Co	do	1,860 07	
Buntin, Reid & Co	do	3,363 55	
Orlando Porter	do	94 46	
Copp, Clark Co	do	89 60	
Grand & Toy	do	407 81	
Adair Bros	do	127 35	
The E. Harris Co	do	32 09	
Williamson & Co	do	10 00	
Hart & Co	do	22 53	
H. R. Hardy	do	50 00	
R. L. Polk & Co	do	46 00	
P. Paterson & Son	do	27 80	
Queen's Printer, Ottawa	do	13 12	
Gowans, Kent & Co	do	2 00	
J. Lahue	do	8 00	
H. L. Dunlevi	do	2 10	
R. K. Cox	do	10 75	
Rolph, Smith & Co	do	26 00	
Michie & Co	do	3 00	
Ewing & Co	do	4 20	
G. Bengough	do	12 10	
Carswell & Co	do	3 83	
P. C. Allan	do	2 25	
W. Alexander	do	6 50	
R. J. Hovenden	do	75	
W. J. Gage & Co	do	1 80	
Aikenhead & Crombie	do	1 40	
Canadian Business University	do	8 50	
W. L. Howard	do	229 70	
W. Robertson & Co	do	42 00	
1888, December 31st. Distribution for the year ending 31st Dec., 1888.			
Civil Government—			
Attorney-General's Department		322 87	
Education Department		440 41	
Crown Lands' Department		1,475 27	
Public Works' Department		486 11	
Treasury Department		395 35	
Provincial Auditor's Office		143 15	
Agricultural Office		97 50	
Secretary and Registrar's Department		545 14	
Registrar-General's Branch		401 97	
License Branch		75 58	
Immigration Department		33 80	
Public Institutions		316 56	
Provincial Board of Health		165 96	
Queen's Printer		97 55	
Office of Inspector of Insurance Companies		139 54	
			5,136 76
Legislation—			
Stationery, printing and binding		2,819 44	
Expenses		852 44	
			3,671 88
Administration of Justice—			
Supreme Court of Judicature		214 37	
Court of Appeal		128 09	
High Court		46 21	
Chancery Division		100 83	
Queen's Bench Division		106 75	
Common Pleas Division		97 19	
Inspection of Offices under Judicature Act		50 73	
Office of Inspector of Division Courts		133 96	
Seals and other contingencies		17 25	
Registration books		76 45	
Constitutional questions		26 34	
Land Titles Act		68 12	
District of Parry Sound		7 63	
District of Muskoka		7 62	
New Judicial Districts		1 95	
			1,083 49

Taylor Bros.	do	122 62		
J. M. Blackburn	do	55 00		
C. Haight	do	175 00		
R. McPhail	do	45 16		
D. S. Barclay	do	11 00		
Sampson, Kennedy & Co.	do	80		
B. Robertson	do	10 00		
N. C. Love	do	3 35		
F. Nicolls	do	5 00		
C. S. McDonald & Co	do	6 00		
J. G. Ramsay & Co.	do	16 50		
R. M. Williams	do	55 80		
W. H. Jagger	do	36 65		
Wm. Barber & Bros	do	801 90		
Dominion Tin Works	do	30 00		
Rowsell & Hutchison	do	7 10		
P. Jacobi	do	1 55		
Penson & Co	do	18 75		
C. Potter	do	2 00		
Lyon & Patterson	do	6 00		
McMaster, Darling & Co	do	7 25		
Rice Lewis & Son	do	4 75		
J. Warde	do	11 00		
H. E. Clarke & Co	do	50		
Express Co.	Charges	2 25		
J. Rose	Cartage	1 00		
		14,289 42		
	Less received from sales of stationery	56 90		
			14,232 52	
Total			22,502 67	

Education—			
Public and Separate Schools	408 74		
Inspection of Public and Separate Schools	27 00		
Model Schools	14 75		
Inspection of Normal, High and Model Schools	40 74		
Departmental Examinations	600 10		
Normal and Model Schools, Toronto	267 88		
Normal and Model Schools, Ottawa	10 25		
Museum and Library	34 80		
School of Practical Science	70 98		
Mechanics' Institutes	31 75		
Art Schools	85 47		
Miscellaneous	472 87		
		2,068 33	
Public Institutions—			
Asylum for the Insane, Toronto	91 44		
do London	41 00		
Central Prison, Toronto	197 27		
Reformatory for Boys, Penetanguishene	106 29		
Deaf and Dumb Institute, Belleville	111 26		
Andrew Mercer Reformatory, Toronto	134 46		
		684 72	
Agriculture			
Incidentals	2,367 99		
Forestry	6 30		
Bureau of Statistics	1,135 06		
Agricultural College, Guelph	45 15		
Experimental Farm	4 50		
		3,559 00	
Hospitals and Charities		2 10	
Consolidation of Statutes		67 05	
Miscellaneous—			
Charges on Revenue	113 58		
Canada Temperance Act	75		
Marriage Licenses	2 08		
Expenses of Elections	82 40		
Removal of Patients	11 45		
Municipal Commissions	70 80		
Mining Commission	3 20		
Cincinnati Exhibition	11 48		
		295 74	
			16,569 07
Balance Stock on hand			5,933 60
Totals			22,502 67

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, January 31st, 1889.

C. H. SPROULE,
Provincial Auditor.

EXPENDITURE STATEMENTS.

No. 12.

STATEMENT OF THE EXPENDITURE by the Treasurer of Ontario, during the year ended 31st December, 1888.

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	CIVIL GOVERNMENT.				
	LIEUTENANT-GOVERNOR'S OFFICE.				
	SALARIES.				
H. E. Harcourt Vernon	Twelve months' salary as Private Secretary		800 00		
F. H. C. Law	do do Official do		1,200 00		
Thomas Lymer	do Messenger		480 00		
				2,480 00	
	EXPENSES.				
G. N. W. Telegraph Co	Telegrams		6 53		
F. H. C. Law	To pay sundries		1,500 00		
				1,506 53	
	GOVERNMENT HOUSE.				
	EXPENSES.				
D. Falconer	Twelve months' salary as Gardener and Caretaker		500 00		
P. Chambers	do Fireman and Assistant Gardener		550 00		
James Exelby	do Assistant Gardener		400 00		
P. Carpenter	do do		400 00		
				1,850 00	
	EXECUTIVE COUNCIL AND ATTORNEY-GENERAL'S DEPARTMENT.				
	SALARIES.				
Hon. O. Mowat	Twelve months' salary as Attorney-General and Premier		5,000 00		
E. F. B. Johnston	do Deputy Attorney-General and Clerk of Executive Council		3,000 00		
J. R. Cartwright	do Law Secretary		800 00		
	Carried forward		8,800 00	5,836 53	

CIVIL GOVERNMENT—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		8,800 00	5,836 53	
	EXECUTIVE COUNCIL AND ATTORNEY-GENERAL'S DEPARTMENT—*Continued.*				
	SALARIES—*Continued.*				
S. T. Bastedo	Twelve months' salary as Clerk and Premier's Secretary		1,500 00		
J. L. Capreol	do Assistant Clerk Executive Council		1,400 00		
M. Currey	do Clerk and Shorthand Writer		1,000 00		
J. McLachlan	do Clerk		700 00		
C. A. Fitch	do Clerk		600 00		
Clarence Bell	do Messenger		300 00		
				14,300 00	
	EXPENSES.				
Warwick & Sons	Printing and binding	210 44			
Brown Bros	Stationery	25 00			
J. Notman	do	322 87			
P. C. Allan	do	7 50			
J. Lohme	do	3 00			
A. Maddox	do	2 25			
Lyon & Patterson	do	6 00			
			577 06		
Rowsell & Hutchison	Law books	16 00			
Carswell & Co	do	202 35			
Hart & Co	do	18 00			
J. S. Sinclair	Division Court Acts	15 00			
P. S. King & Son	Books	4 95			
			256 30		
C. P. Telegraph	Telegrams	68 67			
G. N. W. Telegraph Co	do	85 54			
Bell Telephone Co	Messages	16 35			
Electric Despatch Co	do	1 25			
Sundry persons	Messenger service	7 00			
G. M. Rose	Postage stamps	220 00			
			398 81		

W. J. Dickson	Almanacs	1 80		
R. L. Polk & Co.	Directories	11 00		
Union Publishing Co	do	3 00		
W. Carmichael	Railway Guide	75		
S. R. G. Penson	Map	3 75		
			20 30	
Verral Cab Co.	Cab hire	86 50		
J. McConvey	do	5 00		
H. J. Crow	Cartage	2 00		
Dominion Express Co.	Charges	1 10		
Canadian Express Co	do	2 00		
C. Bell	Car tickets	48 00		
			144 60	
A. M. Dymond	Services as clerk	400 00		
M. Smith	Four months' services, housekeeper	166 00		
C. Chase	Two do do	84 00		
H. Clarke	Four do fireman	122 50		
			772 50	
A. Crawford	Type writer	90 00		
J. Underwood & Co.	Caligraph supplies	10 55		
H. E. Clarke & Co.	Despatch bag, etc	8 25		
Lugsdin & Barnett	Brief bag	6 50		
C. Bell	Book rack	1 00		
Law Society	Certificates	17 00		
			133 30	
E. F. B. Johnston	To pay petty office expenses	61 00		
Sundry newspapers	Subscriptions and advertisements	249 59		
			310 59	
				2,613 46
	EDUCATION DEPARTMENT.			
	SALARIES.			
Hon. G. W. Ross	Twelve months' salary as Minister of Education		4,000 00	
J. G. Hodgins	do Deputy Minister of Education		3,000 00	
Alex. Marling	do Secretary		2,000 00	
F. J. Taylor	do Chief Clerk and Accountant		1,400 00	
H. Alley	do Clerk		1,250 00	
J. T. R. Stinson	do do		1,200 00	
H. M. Wilkinson	do do		1,200 00	
A. C. Paull	do do		1,000 00	
F. N. Nudel	do do		1,000 00	
J. H. J. Kerr	do do		750 00	
W. W. Jeffers	do Junior Clerk		650 00	
E. Williams	do do		550 00	
H. R. Young	Five do do		207 00	
T. J. Greene	Seven do do		293 00	
R. J. Bryce	Twelve do do and Messenger		550 00	
L. McCorkindale	do Caretaker		500 00	
				19,550 00
	Carried forward			42,299 99

CIVIL GOVERNMENT—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			42,299 99	
	EDUCATION DEPARTMENT—*Continued.*				
	EXPENSES.				
Warwick & Sons	Printing and binding	352 98			
J. Notman	Stationery	440 41			
Hart & Co.	do	3 65			
J. Lolme	do	75			
Gwatkin & Co.	do	4 50			
			802 29		
A. & W. McKinlay	Books	2 20			
D. Appleton & Co.	do	14 65			
W. Briggs	do	27 12			
F. Porter	do	1 35			
Ivison, Blakeman & Co.	do	2 55			
Copp, Clark Coy	do	48 28			
Mrs. Savigny	do	1 00			
Williamson & Co.	do	1 25			
Mrs. Addie Dwyer	do	6 00			
E. Delaney	do	3 00			
Grip Printing Co.	do	1 12			
Canada Publishing Co.	do	57			
G. Vantellier	do	1 75			
J. S. Sinclair	Division Court Acts	10 00			
			120 84		
G.N.W. Telegraph Co.	Telegrams	67 22			
C.P. Telegraph	do	1 00			
Bell Telephone Co	Messages	85			
D. Boyle	Postage stamps	62 00			
F. Porter	do	100 00			
H. C. Dixon	do	153 40			
Postmaster	do	17 00			
H. R. Allan	do	3 00			
R. L. Polk & Co.	Directories	23 00			
Copp, Clark Co.	Almanacs	2 00			
S. R. G. Penson	Map	3 75			
J. T. McAdam	Pamphlets	1 50			
Standard Publishing Co.	do	35			
			435 07		

D. H. Dunning	Services as stenographer		48 00	
Street Railway Co.	Car tickets	4 00		
Sundry persons	do	2 75		
Verral Cab Co.	Cab hire	46 00		
C. E. Verral	do	9 50		
F. Doane	do	33 50		
F. N. Nudel	To pay cab hire	1 00		
			96 75	
Sundry persons	To pay express charges	33 33		
Express Co.	Charges	24 25		
J. Rose	Cartage	5 75		
C. M. Richardson	do	3 60		
J. McDonald	do	75		
G. T. Railway Co.	Freight charges	35		
T. M. Bryson Co.	Duty charges	80		
Collector of Customs	do	5 07		
Boyd & Co.	do	70		
			74 60	
J. Sinclair & Son	Baskets	1 00		
E. M. Trowern	Engraving medal	50		
Firstbrook Bros.	Special boxes	4 50		
L. McCorkindale	Paste	5 00		
Canadian Harness Co.	Repairing letter bags	1 10		
			12 10	
T. M. Martin	School book design	14 00		
Minister of Agriculture	Copyright fees	3 50		
G. F. Harman	Copy of judgment	75		
			18 25	
F. N. Nudel	To pay subpœna	1 20		
H. M. Wilkinson	To pay sundries	6 28		
Educational Journal	Advertising	75 00		
Sundry newspapers	Subscriptions and advertisements	147 56		
			230 04	
	CROWN LANDS DEPARTMENT.			1,837 94
	SALARIES.			
Hon. T. B. Pardee	Twelve months' salary as Commissioner		4,000 00	
A. White	do do Assistant Commissioner		2,600 00	
D. Kennedy	do do Law Clerk		2,000 00	
J. I. McIntosh	do do Clerk and Shorthand writer		1,200 00	
	LAND SALES AND FREE GRANTS.			
A. Kirkwood	Twelve months' salary as Chief Clerk		1,900 00	
J. M. Grant	Three do Clerk		325 00	
J. J. Murphy	Twelve do Co		1,250 00	
J. Sale	do do do		850 00	
E. F. Stow	do do do		750 00	
J. J. Kelly	Nine do do		525 00	
	Carried forward		15,100 00	44,137 93

CIVIL GOVERNMENT—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		15,400 00	44,137 93	
	CROWN LANDS DEPARTMENT—*Continued.*				
	SURVEYS, PATENTS AND ROADS BRANCH.				
G. B. Kirkpatrick	Twelve months' salary as Chief Clerk, Surveys		1,900 00		
W. Revell	do do do Draughtsman		1,150 00		
A. J. Taylor	Three do do Patents		300 00		
J. M. Grant	Nine do do do		975 00		
P. Alma	Twelve do Clerk		1,100 00		
W. F. Lewis	do do do		900 00		
Henry Smith	do do Superintendent, Colonization Roads		1,900 00		
C. Cashman	do do Clerk		1,150 00		
J. H. Bradshaw	do do do		800 00		
	WOODS AND FORESTS.				
J. B. Cowper	Twelve months' salary as Chief Clerk		2,000 00		
T. E. Johnson	Five do Clerk		750 00		
T. C. Taylor	Five do do		500 00		
J. A. G. Crozier	Twelve do do		1,250 00		
J. Durkin	Nine do do		825 00		
H. R. Hardy	Twelve do do		900 00		
H. E. Rudge	do do do		800 00		
P. J. Durkin	Three do do		175 00		
	ACCOUNTS BRANCH.				
D. G. Ross	Twelve months' salary as Accountant and Book-keeper		1,700 00		
R. H. Browne	do Clerk		1,300 00		
C. P. Higgins	do do		900 00		
E. Leigh	do do		850 00		
J. Morphy	do Registrar		1,600 00	39,125 00	
	EXPENSES.				
Warwick & Sons	Printing and binding	1,490 44			
Rowsell & Hutchison	Binding	8 10			

J. Notman	Stationery	1,475 27			
Brown Bros	do	7 50			
E. Hart & Co	do	2 00			
Lyon & Patterson	do	6 00			
			2,989 31		
A. McDonald	Postage	930 00			
C. P. Telegraph	Telegrams	144 07			
G. N. W. Telegraph Co	do	101 89			
Bell Telephone Co	Messages	63			
			1,176 59		
Rowsell & Hutchison	Law reports	4 00			
J. D. Warde	Joint Stock Manual	1 00			
J. S. Sinclair	Division Court Acts	10 00			
			15 00		
W. J. Dickson	Abanacs	5 40			
H. J. Morgan	Dominion Register	2 50			
R. L. Polk & Co	Directories	18 00			
A. S. Woodburn	do	3 00			
Union Publishing Co	do	3 00			
J. Bain & Son	Maps	2 00			
S. R. G. Peuson	do	7 50			
J. L. Morris	do	2 00			
W. Sutherland	do	1 75			
			45 15		
Cyclostyle Co	Supplies	1 00			
G. Bengough	Typewriter supplies	3 00			
			4 00		
G. W. Craig	Services copying re mining location	3 00			
J. J. Murphy	Services preparing pamphlet on public lands	50 00			
W. R. Kirkpatrick	Services copying field notes, reports, etc	152 00			
E. Alley	Services	46 00			
J. J. Kelly	do	26 00			
J. Bradshaw	Twelve months' salary as Housekeeper	500 00			
R. Burroughes	do Fireman	550 00			
A. Macdonald	do Clerk and Messenger	550 00			
D. Kinnan	do Night Watchman	500 00			
F. Frank	Services as Messenger and Fireman	497 50			
			2,834 50		
Verral Cab Co	Cab hire	43 50			
C. E. Verral	do	5 00			
Express Co	Charges	25			
			48 75		
A. Aronsberg	Magnifying glass	50			
D. M. Card	Field Compass	10 00			
			10 50		
Canada R. R. News Co	Posting maps		9 60		
F. Oliver	Sharpening erasers	25			
J. E. Costello	do	25			
			50		
			7,133 90		83,262 93

Carried forward

CIVIL GOVERNMENT—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		7,133 90	83,262 93	
	CROWN LANDS DEPARTMENT—*Continued.*				
	EXPENSES—*Continued.*				
Ontario Bank	Cost of protest		1 32		
Sundry newspapers	Advertising *re* mining regulations	218 10			
do	do *re* timber sale	1,412 75			
Suckling, Cassidy & Co	Fees as auctioneer *re* timber sale	500 00			
P. O'Brien	Expenses	86 00			
			2,216 85		
Sundry newspapers	Subscriptions and advertisements		459 50		
				9,811 57	
	PUBLIC WORKS DEPARTMENT.				
	SALARIES.				
Hon. C. F. Fraser	Twelve months' salary as Commissioner		4,000 00		
Kivas Tully	do Architect		2,400 00		
R. McCallum	do Engineer		1,800 00		
Wm. Edwards	do Secretary		1,900 00		
J. P. Edwards	do Accountant and Law Clerk		1,100 00		
F. R. Heakes	do Architectural Draughtsman		1,100 00		
R. P. Fairbairn	do Engineering do		1,000 00		
T. M. Hennessy	do Assistant do		850 00		
M. Wilson	do First Clerk and Shorthand writer		1,000 00		
S. G. O'Grady	do Clerk and Paymaster		900 00		
C. A. McDonald	do Messenger		550 00		
				16,600 00	
	EXPENSES.				
Warwick & Sons	Printing and binding	362 62			
J. Notman	Stationery	486 11			
Hart & Co	do	10 00			
Schlicht & Field Co	do	1 25			
A. L. Maddox	do	2 25			
J. Doust	do	90			
Lyon & Patterson	do	13 00			
			876 13		

G. M. Rose	Postage stamps	250 00		
G.N.W. Telegraph Co	Telegrams	97 19		
C.P.Telegraph	do	7 96		
Bell Telephone Co	Messages	3 51		
			358 66	
W. J. Dickson	Almanacs	2 70		
R. L. Polk & Co	Directories	11 00		
A. D. Woodburn	do	3 00		
S. R. G. Penson	Map	3 75		
T. Robinson	Railway guide	1 00		
			21 45	
Rolph Smith & Co	Cheque books	24 00		
W. Briggs	Books	3 00		
J. S. Sinclair	do	10 00		
			37 00	
J. Foster	Tape lines, etc	2 25		
T. McIlroy, Jr	Penholder shields	1 00		
Geo. Bengough	Type writer supplies	6 00		
G. F. Dow	Repairing rubber stamps	1 50		
			10 75	
Verral Cab Co	Cab hire	61 25		
Street Railway Co	Car tickets	70 00		
Express Co	Charges	3 60		
J. Rose	Cartage	1 00		
			135 85	
C. G. Horetzky	Services as Draughtsman	225 00		
H. Clarke	do Fireman 1887	15 50		
			240 50	
D. Flack	Messenger service	3 00		
A. Bythele	do	2 00		
			5 00	
W. Edwards	Sundry petty office expenses	4 04		
Sundry newspapers	Subscriptions and advertisements	110 36		
			114 40	
				1,799 74
	TREASURY DEPARTMENT.			
	Salaries.			
Hon. A. M. Ross	Twelve months' salary as Treasurer		4,000 00	
W. R. Harris	Five do Assistant Treasurer		832 00	
D. E. Cameron	Seven do do		1,188 00	
F. A. Carrell	Twelve do Chief Clerk		1,200 00	
L. V. Percival	do Clerk of Contingencies and Shorthand Writer		1,200 00	
W. C. Noxon	Seven do Clerk and Cashier		583 33	
W. M. Douglas	Twelve do Clerk		850 00	
T. J. Wells	do do		600 00	
J. J. Walsh	do Messenger		275 00	
				10,728 33
	Carried forward			122,202 57

CIVIL GOVERNMENT—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			122,202 57	
	TREASURY DEPARTMENT—*Continued.*				
	EXPENSES.				
Warwick & Sons	Printing and binding	335 77			
J. Notman	Stationery	395 35			
Brown Bros	do	5 00			
J. Lohme	do	50			
Lyon & Patterson	do	8 00			
R. H. Cox	Rubber stamps	16 25			
Tingley & Stewart Manuf. Co.	do	1 50			
			762 37		
G. M. Rose	Postage stamps	490 00			
G.N.W. Telegraph Co	Telegrams	14 51			
C.P. Telegraph	do	6 96			
Bell Telephone Co	Messages	2 45			
D. Flack	Messenger service	3 00			
			516 92		
R. L. Polk & Co	Directories	20 00			
Union Pub. Co	do	6 00			
J. S. Sinclair	Division Courts Acts	5 00			
J. Buckler	Map	50			
S. R. G. Penson	do	7 50			
W. Carmichael	Railway guide	75			
J. T. Robinson	do	2 00			
Rolph, Smith & Co	Cheque books	314 00			
H. E. Clarke & Co	Despatch bag	5 50			
			361 25		
Verral Cab Co.	Cab hire		45 00		
Express Co	Charges		75		
Rolph, Smith & Co	Seal and press	12 00			
do	Steel die	8 00			
A. J. Henderson	Caligraph	40 00			
L. V. Percival	To pay type writer supplies	4 40			
			64 40		
Joseph Blakely	Services *re* Public Accounts investigation	1,500 00			
W. R. Harris	Services	208 00			
W. F. Munro	Services as extra clerk	50 00			
Jeffery Foot	do	56 00			

A. B. Foster	Services procuring and copying returns	10 00		
A. McDonell	Four months' services as Housekeeper	200 00		
J. J. Ryan	Six do Fireman	250 00		
			2,274 00	
L. V. Percival	Travelling expenses		20 00	
T. J. Wells	To pay sundries		10 07	
Guarantee Co	Half premium on bonds of Assistant Treasurer and Cashier		50 00	
Sundry newspapers	Advertising re bonds	44 40		
do	Subscriptions	59 50		
			103 90	
				4,208 66
	PROVINCIAL AUDIT OFFICE			
	Salaries.			
C. H. Sproule	Twelve months' salary as Provincial Auditor		2,400 00	
A. J. Rattray	do Book-keeper		1,200 00	
T. P. Stewart	do Clerk		750 00	
W. W. Wood	do do		750 00	5,100 00
	Expenses.			
Warwick & Sons	Printing and binding	42 61		
J. Notman	Stationery	143 15		
J. Lohme	do	1 50		
Williamson & Co	do	5 80		
Lyon & Patterson	do	6 00		
			199 06	
G. M. Rose	Postage stamps	50 00		
C. P. Telegraph	Telegrams	1 50		
C. N. W. Telegraph Co	do	51		
Bell Telephone Co	Messages	1 00		
D. Flack	Messenger service	1 50		
			54 51	
W. J. Dickson	Almanacs	60		
R. L. Polk & Co	Directories	8 00		
Union Publishing Co	do	3 00		
J. T. Robinson	Railway guide	1 00		
S. R. G. Penson	Map	3 75		
			16 35	
Cyclostyle Co	Furnishings	1 50		
C. Potter	do	10 10		
Aronsberg & Co	do	50		
			12 10	
Sundry persons	Cab hire		6 75	
	Carried forward		288 77	131,511 23

CIVIL GOVERNMENT—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		288 77	131,511 23	
	PROVINCIAL AUDIT OFFICE—*Continued.*				
	EXPENSES—*Continued.*				
Street Railway Co	Car tickets	13 00			
Express Co	Charges	55			
T. P. Stewart	To pay express charges	50			
			14 05		
C. H. Sproule	Travelling expenses	120 55			
T. P. Stewart	do	18 35			
			138 90		
A. J. Rattray	Extra services *re* investigation of accounts	100 00			
T. P. Stewart	do do	100 00			
W. W. Wood	do do	100 00			
W. Drummond	Services as extra clerk	28 00			
			328 00		
Sundry newspapers	Subscriptions		17 34		
				787 06	
	DEPARTMENT OF AGRICULTURE.				
	SALARIES.				
Hon. C. Drury	Eight months' salary as Commissioner		2,666 67		
W. B. Varley	Six and one-half months' salary as Clerk and Private Secretary		330 00		
				2,996 67	
	EXPENSES.				
Warwick & Sons	Printing and binding	105 98			
J. Notman	Stationery	97 50			
			203 48		
Standard Publishing Co	Postage stamps	120 00			
G. M. Rose	do	12 00			
C. P. Telegraph	Telegrams	51			
G. N. W. Telegraph Co	do	14 76			
Bell Telephone Co	Message	30			
			147 57		

Warwick & Sons	Map	2 00		
S. R. G. Penson	do	3 75		
R. L. Polk & Co	Directory	3 00		
Union Publishing Co.	do	3 00		
			11 75	
Standard Publishing Co.	Book	9 00		
J. T. McAdams	Pamphlets	1 75		
			10 75	
S. J. Dixon	Photographic group	12 00		
Matthews Bros. & Co.	Frames	4 10		
G. F. Sproule	do	3 25		
Thomas Moore & Co.	Printing	2 00		
			21 35	
Hon. C. Drury	Travelling expenses	60 00		
Express Co.	Charges	1 15		
			61 15	
W. B. Varley	To pay sundries		6 85	
Sundry newspapers	Subscriptions		38 50	
				501 40
	SECRETARY AND REGISTRAR'S DEPARTMENT.			
	SALARIES.			
Hon. A. S. Hardy	Twelve months' salary as Secretary and Registrar		4,000 00	
G. E. Lumsden	do Assistant Secretary		2,000 00	
J. B. McLachlan	do Clerk		1,100 00	
J. D. Warde	do do		1,000 00	
L. H. Irving	do do		950 00	
J. F. C. Ussher	do Deputy Registrar		1,400 00	
Geo. Hobbs	do Clerk		900 00	
E. Jenkinson	do do		850 00	
F. Yeigh	do do and Shorthand Writer		1,200 00	
R. A. Eaton	do Engrossing Clerk		600 00	
A. Burtchael	do Messenger		450 00	
				14,450 00
	REGISTRAR GENERAL'S BRANCH.			
	SALARIES.			
H. S. Crewe	Twelve months' salary as First Clerk		1,400 00	
F. Warwick	do do Second Clerk		1,000 00	
J. McG. Ridley	do do Clerk		900 00	
G. L. Pardee	Three do do		225 00	
C. M. Pardee	Nine do do		675 00	
T. F. Callaghan	Twelve do do		850 00	
F. Jones	do do do		750 00	
C. S. Horrocks	Ten do do		537 68	
				6,337 68
	Carried forward			156,584 04

CIVIL GOVERNMENT—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			156,584 04	
	LICENSE BRANCH.				
	SALARIES.				
H. Totten	Twelve months's salary as First Officer		1,800 00		
Thomas Botham	Nine do Accountant		1,050 00		
Thomas Botham	Three do do and Provincial Inspector		331 00		
J. F. Mowat	Nine do do		975 00		
E. A. McLaurin	Twelve do Clerk		1,250 00		
F. X. Kormay	do do do		900 00		
				6,306 00	
	SECRETARY AND REGISTRAR'S DEPARTMENT.				
	EXPENSES.				
Warwick & Sons	Printing and binding	803 50			
Copp, Clark Co	Printing and lithographing	9 00			
			812 50		
J. Notman	Stationery	545 14			
J. & J. Sutherland	do	18 00			
J. B. McLachlan	To pay postage	4 90			
G. M. Rose	Postage stamps	883 00			
G. N. W. Telegraph Co	Telegrams	116 23			
C. P. Telegraph	do	44 94			
D. Flack	Messenger service	3 00			
			1,615 21		
W. J. Dickson	Almanacs	1 20			
R. L. Polk & Co	Directories	19 00			
Union Publishing Co	do	3 00			
J. E. Lemieux	House of Commons Debates	7 00			
H. J. Morgan	Dominion Register	2 50			
J. T. Robinson	Railway guide	1 00			
F. Yeigh	To pay for dictionary	3 50			
S. R. G. Penson	Maps	7 50			
			44 70		

Verral Cab Co	Cab hire	149 20		
Express Co	Charges	2 20		
			151 40	
Tingley & Stewart Mnfg Co	Repairing stamp	1 00		
C. Stark	Typewriter supplies	1 00		
G. Bengough	do	2 85		
Magill & Prevost	do	7 10		
Cyclostyle Co	Supplies	5 00		
			16 95	
H. E. Clarke & Co	Despatch bag	14 00		
Schlicht & Field Co	File covers	4 50		
			18 50	
George Craig	Services as Shorthand Writer	318 00		
F. J. Glackmeyer	do Clerk	101 50		
J. J. Ryan	do Fireman	250 00		
A. McDonell	do Housekeeper	200 00		
			869 50	
J. D. Warde	Travelling expenses	7 19		
J. B. McLachlan	do	4 15		
F. Yeigh	do	11 75		
			23 09	
F. Yeigh	To pay petty office expenses	20 00		
J. B. McLachlan	do	45 24		
			65 24	
Bradstreet's Commercial Ag'cy	Subscription		16 66	
Sundry newspapers	Subscriptions and advertisements		97 35	
				3,731 10
	REGISTRAR-GENERAL'S BRANCH.			
	EXPENSES.			
Warwick & Sons	Printing and binding	1,592 60		
Wm. Wesley	Printing	6 00		
J. Notman	Stationery	401 97		
E. Hart & Co.	do	12 00		
J. Lohne	do	3 00		
Lyon & Patterson	do	12 00		
			2,027 57	
J. Rose	Postage stamps	185 00		
H. S. Crewe	To pay postage	10 50		
C. P. Telegraph	Telegrams	1 13		
			196 63	
W. J. Dickson	Almanacs	1 00		
R. L. Polk & Co.	Directories	11 00		
S. R. G. Penson	Map	3 75		
			15 75	
	Carried forward		2,239 95	166,621 14

CIVIL GOVERNMENT—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward ...	.....	2,239 95	166,621 14	
	REGISTRAR-GENERAL'S BRANCH—*Continued.*				
	EXPENSES *Continued.*				
Verral Cab Co	Carriage of parcels, etc.	9 00			
W. Bacon	do	7 00			
			16 00		
Geo. Craig	Services as Clerk	48 00			
W. Cleland	do	348 00			
S. B. Elliott	do	146 00			
J. G. Hume	do	120 00			
E. Clarke	Services as Messenger	63 00			
H. Clarke	do Fireman	107 00			
C. H. Chase	do Housekeeper	250 00			
D. Patterson	do Registrar in unorganized districts	28 40			
T. Collins	do do do	7 70			
			1,118 10		
H. S. Crewe	Travelling expenses	.....	155 95		
Canadian Health Journal	Subscription	10 00			
Sundry newspapers	Subscriptions and advertisements	31 20			
			44 20		
				3,574 20	
	LICENSE BRANCH.				
	EXPENSES.				
Warwick & Sons	Printing and binding	8 26			
J. Notman	Stationery	75 58			
E. Hart & Co.	do	4 00			
			87 84		
G. M. Rose	Postage stamps	300 00			
G. N. W. Telegraph Co.	Telegrams	15 39			
C. P. Telegraph	do	9 15			
			324 54		
W. J. Dickson	Almanacs	90			
R. L. Polk & Co	Directories	8 00			

W. Carmichael	Railway Guide	75		
Carswell & Co.	Law books	8 40		
			18 05	
Verral Cab Co.	Cab hire	5 25		
Verral Cab Co.	Carriage of books	5 25		
			10 50	
R. Malcolm	Post bag	5 00		
S. W. Johnston	Lithogram composition	2 40		
E. A. McLaurin	Petty office expenses	10 00		
Sundry newspapers	Subscriptions	7 00		
			24 40	
				465 33
	IMMIGRATION DEPARTMENT.			
	SALARIES.			
D. Spence	Twelve months' salary as Secretary			1,300 00
	EXPENSES.			
Warwick & Sons	Printing and binding	23 61		
J. Notman	Stationery	33 80		
W. J. Dickson	do	1 25		
			58 66	
G. M. Rose	Postage stamps	30 00		
D. Spence	To pay postage	2 00		
G. N. W. Telegraph Co.	Telegrams	11 67		
C. P. Telegraph	do	16 33		
			60 00	
W. J. Dickson	Almanacs	1 20		
R. L. Polk & Co.	Directories	16 00		
Union Publishing Co.	do	3 00		
J. Buckler	Map	1 00		
			21 20	
J. Underwood & Co.	Typewriter supplies		1 00	
Street Railway Co.	Car tickets		10 45	
E. Jenkinson	Services as Messenger		9 00	
D. Spence	To pay sundries		33 19	
Sundry newspapers	Subscriptions		24 00	
				217 50
	PUBLIC INSTITUTIONS.			
	SALARIES.			
W. T. O'Reilly	Twelve months salary as Inspector		2,000 00	
R. Christie	do do		2,000 00	
H. Hayes	do Chief Clerk		1,400 00	
	Carried forward		5,400 00	172,178 17

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	.....	5,400 00	172,178 17	
	PUBLIC INSTITUTIONS—*Continued.*				
	SALARIES—*Continued.*				
J. Mann	Twelve months' salary as Clerk	.....	1,000 00		
F. M. Nicholson	do Shorthand writer	.....	950 00		
J. O'Shea	do Messenger	.....	300 00		
				7,650 00	
	EXPENSES.				
Warwick & Sons	Printing and binding	473 33			
J. Notman	Stationery	316 56			
Tingley & Stewart Man'f. Co	Dating stamp	10 00			
Lyon and Patterson	Pens	7 50			
			807 39		
G. M. Rose	Postage stamps	275 00			
Miss E. Farrell	do	130 00			
M. Hubertus	do	60 00			
G. N. W. Telegraph Co	Telegrams	103 05			
C. P. Telegraph	do	32 27			
Bell Telephone Co	Messages	42 06			
D. Flack	Messenger service	1 50			
			643 88		
R. L. Polk & Co	Directories	9 00			
E. Hart & Co	Periodicals	7 75			
G. P. Putnam's Sons	do	2 00			
H. J. Morgan	Dominion Register	3 00			
E. Hart & Co	Books	9 31			
T. Milligan	do	3 25			
J. A. Watson	do	2 00			
			36 31		
Verral Cab Co	Cab hire	.....	219 50		
R. Christie	Travelling expenses	242 77			
W. T. O'Reilly	do	394 20			
H. Hayes	do	73 11			
J. Mann	do	83 80			

F. M. Nicholson	Travelling expenses	50 00		
J. English	do	15 00		
H. Totten	do	20 10		
			878 98	
E. Dickie	Services as Clerk	366 65		
J. Mann	Services as acting Chief Clerk	50 00		
			416 65	
J. Mann	Petty office expenses		48 00	
Bradstreet's Commerc'l Agen'y	Subscription	16 66		
Sundry newspapers	Subscriptions	22 00		
			38 66	
				3,089 37
	BOARD OF HEALTH.			
	SALARIES.			
F. Rae, M.D	Twelve months' salary as Chairman		400 00	
P. H. Bryce, M.D.	do do Secretary		1,750 00	
W. H. H. Mussen	do do First Clerk		900 00	
G. A. Dorian	do do Second Clerk		800 00	
T. Lynch	Six months' do Messenger		225 00	
				4,075 00
	EXPENSES.			
Warwick & Sons	Printing and binding	542 01		
J. Notman	Stationery	165 96		
			707 97	
G. M. Rose	Postage stamps	120 00		
H. C. Dixon	do	25 00		
G. N. W. Telegraph Co	Telegrams	25 94		
C. P. Telegraph	do	9 53		
Bell Telephone Co	Messages	1 26		
			181 73	
W. J. Dickson	Almanacs	60		
R. L. Polk & Co.	Directories	3 00		
J. E. Bryant & Co.	Periodicals	9 00		
Williamson & Co	Books	14 75		
			27 35	
H. M. Mackay, M.D.	Allowance and expenses, Board meetings	169 20		
H. P. Yeomans, M.D.	do do do	220 45		
J. J. Cassidy, M.D	do do do	162 19		
C. W. Covernton, M.D.	do do do	156 00		
J. D. Macdonald, M.D.	do do do	256 00		
			963 84	
H. M. Mackay, M.D.	do do do *re* mill nuisance, St. George	21 60		
C. W. Covernton, M.D	do do do *re* deputation to Ottawa	44 00		
			65 60	
	Carried forward		1,946 49	186,992 54

CIVIL GOVERNMENT—*Concluded.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		1,946 49	186,992 54	
	BOARD OF HEALTH—*Continued.*				
	EXPENSES—*Continued.*				
R. W Callaway	Railway certificates	2 00			
P. J. Slatter	do	1 50			
			3 50		
Canada Business University	Copying		1 26		
Inland Revenue Department	Milk tester		10 50		
Louisiana Board of Health	Electro plates *re* Quarantine System		10 00		
F. Donaldson	Four months' salary as Fireman		200 00		
P. H. Bryce, M.D.	Travelling expenses		50 00		
Express Co	Charges		5 15		
P. H. Bryce, M. D.	To pay sundries		6 16		
Sundry newspapers	Subscriptions and advertisements		28 85		
				2,261 91	
	MISCELLANEOUS.				
	OFFICIAL GAZETTE.				
Warwick & Sons	Printing	1,796 33			
W. Barber & Bros.	Paper	962 75			
			2,759 08		
	QUEEN'S PRINTER.				
	SALARIES.				
John Notman	Twelve months' salary as Queen's Printer	1,300 00			
G. E. Thomas	do Assistant Queen's Printer	1,000 00			
	EXPENSES.				
John Notman	Stationery	97 55			
			2,397 55		

	INSPECTION OF REGISTRY OFFICES.				
Hon. S. Smith	Salary as Inspector	1,875 00			
Hon. S. Smith	Travelling expenses	500 00			
J. Winchester	do	9 30			
			2,384 30		
	INSPECTION OF INSURANCE COMPANIES.				
	SALARIES.				
J. H. Hunter	Twelve months' salary as Inspector	2,000 00			
T. M. Simons	do Clerk	700 00			
	EXPENSES.				
Warwick & Sons	Printing and binding	399 73			
J. Notman	Stationery	139 54			
G. M. Rose	Postage stamps	43 00			
G. N. W. Telegraph Co	Telegrams	87			
W. J. Dickson	Almanacs	60			
R. L. Polk & Co	Directories	8 00			
J. Notman	Dominion Statutes	4 00			
S. R. G. Penson	Map	3 75			
W. J. Whitten & Co	Printograph tray	1 00			
S. W. Johnston	Lithograph composition	3 60			
Verral Cab Co	Carriage of parcels	25			
J. H. Hunter	Travelling expenses	127 80			
John Lahmer	Services during illness of Mr. Simons	356 00			
T. Le P. Lainé	Copying	6 50			
J. H. Hunter	Petty office expenses	3 22			
Dun, Wiman & Co	Subscription to Mercantile Agency	60 00			
Dun, Wiman & Co	do Mercantile and Test Record	10 00			
Sundry newspapers	Subscriptions	22 00			
			3,889 86		
				11,430 79	
	Total Civil Government				200,685 24
	Carried forward				200,685 24

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward				200,685 24
	LEGISLATION.				
	SALARIES.				
Hon. J. Baxter	Services as Speaker		1,250 00		
C. T. Gilmour	Twelve months' salary as Clerk of House		1,800 00		
A. H. Sydere	do Assistant Clerk of the House		1,400 00		
J. R. Cartwright	do Law Clerk		1,000 00		
J. M. Delamere	do Clerk and Postmaster		1,000 00		
W. Honston	do Librarian		1,600 00		
E. Holmes	do Assistant Librarian		700 00		
J. Notman	do Accountant		400 00		
F. J. Glackmeyer	Services as Sergeant-at-Arms		600 00		
P. O'Brien	Twelve months' salary as Housekeeper and Messenger		600 00		
J. Bowman	do Messenger		450 00		
W. Kennedy	do do		450 00		
M. Bailey	do do		450 00		
James Foley	do Fireman		450 00		
James Wells	do Night Watchman		500 00		
C. T. Gilmore	Bonus for extra services		200 00		
A. H. Sydere	do		100 00		
				12,950 00	
	SESSIONAL WRITERS, MESSENGERS AND PAGES.				
W. Young	Services as Writer		140 00		
J. Purkis	do		196 00		
Jeffery Foot	do		106 80		
G. H. Parsons	do		172 00		
W. Drummond	do		177 00		
J. Lahmer	do		280 00		
W. W. Wood	do		62 00		
W. F. Munro	do		50 00		
J. D. Swanson	do		50 00		
J. E. Carpenter	do		216 00		
A. Robertson	do		180 00		

J. J. Dixon	do					120 00			
D. Dunn	do					120 00			
T. P. Morgan	do					86 00			
D. B. Nighswander	do					120 00			
J. Watson	do					120 00			
J. C. McDonald	do					120 00			
E. H. Long	do					120 00			
D. B. Wylie	do					120 00			
J. Lenihan	do					120 00			
C. Horrocks	do					134 00			
D. C. Sullivan	do					120 00			
D. Drouillard	do					150 00			
A. Miller	do					120 00			
J. McKay	do					120 00			
M. McPherson	do					108 00			
J. Park	do					120 00			
E. Allen	do					120 00			
W. Bimton	do					120 00			
D. McEllheron	do					120 00			
P. DeCantillon	do					120 00			
J. F. Sullivan	do					120 00			
A. K. Pike	do					120 00			
M. Springer	do					116 00			
E. Quesnell	do					150 00			
C. Gorrell	do					116 00			
W. J. McCutcheon	do					120 00			
F. McNeeley	do					120 00			
E. R. Langs	do					120 00			
Geo. Craig	do					120 00			
Geo. Heanden	do					120 00			
T. J. Moher	do					120 00			
H. J. Spence	do					120 00			
J. T. McAdam	do					120 00			
J. Lyon	do					120 00			
J. DeCantillon	do					109 00			
R. Patching	do					120 00			
A. Werely	do					150 00			
W. Parker	do					106 00			
M. L. Mathieson	do					20 00			
M. A. O'Carroll	do					92 50			
Jas. Smith	do					160 00			
D. M. Allan	do					450 00			
R. A. Kent	do					450 00			
F. J. Joseph	do					336 00			
P. Duggan	do					150 00			
Sundry persons	do					444 00			
J. G. Rousseau	do					190 00			
S. J. Crosby	do					150 00			
E. Carson	do								
		Carried forward				8,777 30	12,950 00	200,685 24	

LEGISLATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		8,777 30	12,950 00	200,685 24
	SESSIONAL WRITERS, MESSENGERS AND PAGES—*Continued.*				
J. Edwards	Services as Writer		220 00		
F. A. Ackland	do		222 80		
Jos. Blakeley	do		297 50		
L. V. Percival	Services as Reporter		40 00		
A. C. Campbell	do		15 00		
J. Lewis	do		15 00		
V. P. Fayle	Services as Messenger in charge of Reading Room		162 50		
J. Murphy	Services as Messenger		124 50		
J. A. Grainger	do		99 00		
B. McCoy	do		112 50		
J. Orr	do		90 00		
W. Murphy	do		21 00		
T. Bemey	do		31 50		
H. Brophy	do		30 00		
M. Healey	do		124 50		
T. Newton	do		114 00		
J. Barry	do		103 50		
T. M. Moore	do		100 50		
J. Lane	do		100 50		
T. Fitch	do		129 00		
C. H. Chase	do		159 00		
P. Burley	do		117 00		
J. Gorrie	do		316 00		
R. Kilgour	do		93 00		
P. Aylward	do		90 00		
J. A. Welch	do		146 00		
R. McBride	do		90 00		
R. Coots	do		90 00		
J. V. Lundy	do		79 50		
G. D. McCurdy	do		87 00		
J. Fitzgerald	do		84 00		
M. Cunningham	do		87 00		
A. R. Bingham	do		120 00		
G. A. Bobier	do		90 00		
W. S. Dunnet	do		90 00		
R. F. Rudd	do		90 00		
A. Smart	do		90 00		

C. McMaster	Services as Page		45 00		
J. Rear	do		45 00		
J. P. McCarthy	do		45 00		
W. O'Brien	do		45 00		
H. Lake	do		45 00		
B. Carlett	do		45 00		
T. Smith	do		45 00		
P. Holmes	do		45 00		
H. Chase	do		45 00		
J. A. Grainger	Services as Fireman		136 50		
J. Murphy	do		136 50		
W. G. Pyatt	do		124 50		
D. Crowe	do		160 50		
				13,812 10	
	POSTAGES AND COST OF HOUSE POST OFFICE.				
G. M. Rose	Postage stamps	817 80			
H. C. Dixon	do	2,270 00			
D. Spence	do	45 00			
T. C. Patteson	do	7 60			
			3,140 40		
R. H. Cox	Repairing stamps		4 00		
J. Power	Carriage of mails		380 00		
				3,524 40	
	STATIONERY, PRINTING AND BINDING.				
Warwick & Sons	Printing and binding		17,088 58		
Wm. Barber & Bros	Paper	6,106 20			
J. Notman	Stationery	2,819 44			
G. M. Rose	do	283 75			
			9,209 39		
J. Rose	Cartage		12 90		
Sundry newspapers	Advertising *re* tenders for printing		53 75		
				26,364 62	
	PRINTING BILLS AND DISTRIBUTING STATUTES.				
Warwick & Sons	Printing		3,614 05		
Wm. Barber & Bros	Paper		182 33		
Canadian Express Co	Charges	92 65			
American Express Co	do	74 05			
Dominion Express Co	do	5 00			
General Express Office	do	53 38			
J. Rose	Cartage	4 75			
			229 83		
G. M. Rose	Postage stamps	220 00			
H. C. Dixon	do	100 00			
			320 00		
M. Bailey	Car tickets		25		
				4,346 46	
	Carried forward			60,997 58	200,685 24

LEGISLATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			60,997 58	200,685 24
	LIBRARY.				
D. Appleton & Co	Books	6 00			
Williamson & Co.	do	258 40			
R. Clarke & Co	do	677 35			
Carswell & Co	do	393 95			
J. J. Murphy	do	40 40			
Methodist Publishing Co	do	35 19			
Rowsell & Hutchison	do	80 90			
The History Co	do	13 50			
D. Boyle	do	10 05			
J. Britnell	do	2 50			
N. Thompsen & Co	do	2 00			
Jno. Hopkins University	do	3 00			
F. Yeigh	do	17 50			
W. Kingsford	do	12 00			
H. F. McIntosh	do	3 00			
W. H. Smith	do	2 00			
W. J. Whitby	do	42 60			
J. McLean	do	56 15			
S. A. Curzon	do	15 00			
A. G. Burns	do	2 50			
R. T. Eversfield	do	6 00			
Jas. Bain	do	8 95			
G. S. Holmested	do	4 00			
C. B. Robinson	do	50			
A. A. Grant	do	35 00			
F. Porter	do	3 25			
Willard Tract Depository	do	2 00			
J. G. Burke	do	21 00			
Standard Publishing Co	do	25 50			
Miss Savigny	do	2 00			
Mrs. A. F. Dwyer	do	6 00			
A. Blue	do	9 00			
J. E. Bryant & Co	do	10 00			
Geo. Virtue	do	12 00			
Geo. Hobbs	do	1 00			
H. K. Woodruff	do	60 00			

Mrs. Lander	do	3 00			
F. S. Spence	do	3 00			
			1,886 19		
W. H. Irwin & Co	Directories	15 00			
R. L. Polk & Co	do	11 50			
Union Publishing Co	do	3 00			
A. S. Woodburn	do	3 00			
W. J. Dickson	Almanacs	60			
S. R. G. Penson	Maps	11 25			
L. Boyle	Magazines	3 50			
Guin & Co	do	3 00			
Hart & Co	do	43 85			
P. C. Allan	do	393 50			
T. O. Bridgewater	do	4 00			
F. Yeigh	do	18 00			
E. & G. Allen	Periodicals	102 49			
E. B. Biggar	do	4 00			
J. T. McAdam	Pamphlets	50			
C. L. Woodward	do	5 00			
Warwick & Sons	Stamping and binding	201 45			
Globe Printing Co	Portrait of Gladstone	5 00			
W. Houston	Travelling expenses	35 00			
H. J. Emerson	Services copying Legislative Journals	73 50			
Verral Cab Co	Cab hire	1 50			
C. W. Irwin	Duty charges	95 65			
Express Co	Charges	42 95			
E. Holmes	To pay freight, express charges, etc	4 19			
Sundry newspapers	Subscriptions	162 45	1,243 88		
				3,130 07	
	INDEMNITY TO MEMBERS.				
John Notman	To pay members			56,101 60	
	EXPENSES.				
Canadian Express Co	Charges	280 40			
American Express Co	do	211 80			
Dominion Express Co	do	15 45			
Vickers Express Co	do	42 55			
C. P. Railway Co	Freight charges	6 66			
R. McBride	Cartage	10 50			
W. F. Stewart	do	44 50			
J. Rose	do	91 36			
C. P. Telegraph	Telegrams	2 82			
G. N. W. Telegraph Co	do	20 49			
Bell Telephone Co	Messages	23 11			
C. W. Irwin	Duty charges on books	1 00			
			751 64		
	Carried forward		751 64	120,229 25	260,685 24

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		751 64	120,229 25	200,685 24
	EXPENSES—*Continued.*				
Williamson & Co	Directories, almanacs, etc	88 55			
Wm. Briggs	Scripture readers	56 26			
W. Kingsford	Copies of History of Canada, Vol. 1	300 00			
Rowsell & Hutchison	do do Vol. 2	300 00			
A. H. Todd	Copies of Todd's Government in England	490 25			
Canadian Express Co	Charges *re* do	91 20			
			1,326 26		
Sundry persons	Railway fare and expenses *re* visit of Members to Agr Col		424 23		
Verral Cab Co	Cab hire *re* visit of Members to Mercer Reformatory		28 00		
Sundry persons	Expenses as witnesses *re* Butter and Cheese Committee	127 10			
A. T. Deacon	Expenses as witness *re* Public Accounts' Investigation	28 25			
			155 35		
			852 44		
J. Notman	Stationery	588 00			
W. Young	Services *re* Catalogue	120 00			
J. Lahmer	do Legislation Documents	20 00			
E. H. Long	do do	87 50			
J. C. Johnson	do do	387 50			
V. P. Fayle	do Messenger	337 50			
B. McCoy	do do	146 00			
J. Gorrie	do during illness of J. Bowman		1,686 50		
			84 65		
Stovel & Armstrong	Official robes		9 35		
Rolph, Smith & Co	Engraving die		150 10		
Verral Cab Co	Cab hire		9 40		
F. J. Glackmeyer	To pay cab hire		15 00		
Street Railway Co	Car tickets		4 00		
W. Wharin	Cleaning mace		20 00		
E. McFarlane	Police service		200 00		
J. H. Hunter	Services *re* Friendly Societies' Bill				

W. Kennedy	Flour for paste		10 00	
Telegraph operators	Meals		86 70	
W. Houston	Travelling expenses visiting Libraries in United States		30 00	
P. O'Brien	To pay sundries		17 00	
Sundry newspapers	Subscriptions and advertisements		940 90	6,801 52
	Total Legislation			127,030 77

ADMINISTRATION OF JUSTICE.

SUPREME COURT OF JUDICATURE.

Hon. J. Hagarty	Chief Justice of Ontario, allowance granted 3 Vic., Cap. 5	1,000 00	
Hon. G. W. Burton	Judge of Ontario, Appeal do	1,000 00	
Hon. C. S. Patterson	do do do	1,000 00	
Hon. W. Proudfoot	do Chancery, do	1,000 00	
Hon. J. D. Armour	do Queen's Bench, do	1,000 00	
Hon. Sir T. Galt	do Common Pleas, do	1,000 00	
Hon. F. Osler	do do do	1,000 00	
			7,000 00
	SALARIES.		
Alex. Grant	Twelve months' salary as Registrar Supreme Court and Court of Appeal	2,000 00	
R. G. Dalton	do Master in Chambers	3,800 00	
F. Arnoldi	do Clerk	1,200 00	
A. Y. Blain	do Entering Clerk	650 00	
T. Hodgins	do Master-in-Ordinary	3,600 00	
N. McLean	do Chief Clerk	1,400 00	
A. E. Bastedo	do Shorthand Writer	800 00	
J. H. Thom	do Taxing Officer	1,800 00	
S. B. Clark	do do	1,600 00	
			16,850 00
	EXPENSES.		
Warwick & Sons	Printing and binding	20 57	
J. Notman	Stationery	214 37	
Williamson & Co	do	3 50	
Cook & Bunker	Rubber stamps	7 00	
G. M. Rose	Postage stamps	25 00	
Carswell & Co	Law books	23 50	
Miller & Duncan	Copying	4 68	
			298 62
			24,148 62
	Carried forward		24,148 62 327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			24,148 62	327,716 01
	COURT OF APPEAL.				
	SALARIES.				
C. S. Grant	Engrossing orders, etc	683 32			
Eli Oliver	Twelve months' salary as Usher and Messenger	600 00			
			1,283 32		
	EXPENSES.				
J. Notman	Stationery	128 09			
Rowsell & Hutchison	Printing and binding	236 60			
Alex. Grant	Postage, telegrams, etc	47 00			
			411 69		
				1,695 01	
	HIGH COURT.				
	SALARIES.				
W. B. Heward	Twelve months' salary as Clerk of Process	1,800 00			
C. A. Steward	do Clerk	950 00			
G. B. Nicol	do Clerk of Assize	1,000 00			
			3,750 00		
	EXPENSES.				
Warwick & Sons	Printing and binding	315 08			
J. Notman	Stationery	46 21			
G. M. Rose	Postage stamps	24 50			
G. B. Nicol	do	3 00			
Express Co	Charges	25			
G. B. Nicol	To pay express charges, etc	20 00			
C. P. Telegraph	Telegram	25			
R. L. Polk & Co	Directory	3 00			
G. B. Nicol	Office expenses	23 50			
			435 79		
				4,185 79	

	CHANCERY DIVISION.			
	SALARIES.			
G. S. Holmested	Twelve months' salary as Registrar and Judgment Clerk	2,100 00		
A. F. Maclean	do Assistant do	1,600 00		
W. O'Neill	do Entering Clerk	700 00		
G. M. Lee	do Clerk of Records and Writs	1,150 00		
A. J. Elliott	do Clerk	700 00		
M. B. Black	do do	500 00		
J. L. Robinson	do Surrogate Clerk	2,000 00		
F. A. Robinson	do Clerk	600 00		
R. Parkes	do Usher	600 00		
D. W. Sutherland	do Messenger and Housekeeper	400 00		
C. Sutherland	do Assistant do	250 00		
			10,900 00	
	EXPENSES.			
Warwick & Sons	Printing and binding	243 61		
J. Notman	Stationery	100 83		
G. S. Holmested	Postage, telegrams, etc.	24 91		
Rolph, Smith & Co.	Repairing seals and press	6 00		
G. S. Holmested	Grant to Library	200 00		
			575 38	
				11,475 38
	QUEEN'S BENCH DIVISION.			
	SALARIES.			
J. S. Cartwright	Twelve months' salary as Registrar	2,000 00		
A. Macdonell	do Senior Clerk	1,400 00		
C. O. Strange	do Clerk	900 00		
M. C. Jarvis	do do	650 00		
Geo. Hilliar	do Messenger and Housekeeper	600 00		
James Rollo	do Usher and Crier	160 00		
A. McGregor	do Messenger	180 00		
			5,890 00	
	EXPENSES.			
Warwick & Sons	Printing and binding	28 16		
J. Notman	Stationery	106 75		
G. M. Rose	Postage stamps	30 00		
J. S. Cartwright	Telegrams, express charges, etc	8 56		
			173 47	
	Carried forward		6,063 47	41,504 80	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		6,963 47	41,501 80	327,716 01
	QUEEN'S BENCH DIVISION—*Continued.*				
	EXPENSES—*Continued.*				
N. Harrison	Services, office cleaning	54 00			
F. Harrison	do	27 00			
D. Clark	do	162 00			
C. Clark	do	81 00			
			324 00		
Geo. Hilliar	Allowance for board of assistants		264 00		
				6,651 47	
	COMMON PLEAS DIVISION.				
	SALARIES.				
M. B. Jackson	Twelve months' salary as Registrar of the Crown and Pleas	2,500 00			
M. J. Macnamara	do Clerk	1,100 00			
H. A. Semple	do do	800 00			
J. Alexander	do Usher and Messenger	575 00			
			4,975 00		
	EXPENSES.				
Warwick & Sons	Printing and binding	1 48			
J. Notman	Stationery	97 19			
M. B. Jackson	Office expenses	30 00			
			128 67		
				5,103 67	
	SURROGATE JUDGES AND LOCAL MASTERS.				
	SALARIES.				
His Honour—Judge Elliott	Twelve months' commutation allowance as Surrogate Judge		1,000 00		
do Ardagh	do do		479 00		
do McDonald	do do		480 00		
do Burnham	do do		540 00		
do Benson	do do		600 00		

do Sinclair		do	do		1,000 00		
do Morgan		do	do		666 00		
do Deacon		do	do		264 00		
do Kingsmill		do	do		408 00		
do Drew		do	do		505 00		
do Miller		do	do		417 00		
do Scott		do	do		240 00		
do Price		do	do		752 00		
do Senkler		do	do		566 00		
do Dean		do	do		1,400 00		
do Jones		do	do		1,005 00		
do McCarthy		do	do		168 00		
do Lacourse		do	do		591 00		
do Ross		do	do		500 00		
do Wilkinson		do	do		400 00		
do Lazier	Nine	do	do		374 98		
S. Malcolmson	Twelve	do	Local Master		1,250 00		
A. McDermott		do	do		1,250 00		
Miles O'Reilly, Q.C.		do	do		1,000 00		
J. E. O'Reilly		do	do		3,500 00		
R. O'Hara	Nine	do	do		1,200 00		
S. S. Lazier	Two	do	do		500 00		
						21,055 98	

MISCELLANEOUS CRIMINAL AND CIVIL JUSTICE.

CROWN COUNSEL PROSECUTIONS.

Estate of late H. S. McDonald	Services,	Spring Assizes 1883,	Prescott and Russell		24 00		
do	do	Fall Assizes 1883,	Prescott and Russell		56 00		
do	do	Spring Assizes 1884,	Leeds and Grenville		40 00		
do	do	Fall Assizes 1884,	Leeds and Grenville		26 00		
do	do	Fall Assizes 1885,	Leeds and Grenville		86 00		
do	do	Spring Assizes 1886,	Leeds and Grenville		126 00		
D. G. McDonnell	do	Fall Assizes 1887,	Lanark		20 00		
R. E. Wood	do	do	Peterboro'		32 00		
C. Macdougall	do	Winter Assizes 1888,	Middlesex		126 00		
John Crerar	do	do	Wentworth		104 00		
Wm. Lount	do	do	York		880 00		
C. W. Colter	do	Spring Assizes, 1888,	Brant		85 00		
J. W. Bowlby	do	do	Bruce		273 00		
Hon. R. W. Scott	do	do	Carleton		43 00		
J. W. Bowlby	do	do	Dufferin		33 00		
G. W. Wells	do	do	Elgin		96 00		
J. Crerar	do	do	Essex		100 00		
B. M. Britton	do	do	Frontenac		45 00		
Alfred Frost	do	do	Grey		161 00		
J. King	do	do	Haldimand		24 25		
W. H. Bowlby	do	do	Halton		78 00		
Wm. Lount	do	do	Hastings		104 00		
			Carried forward		2,562 25	74,315 92	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		2,562 25	74,315 92	327,716 01
	MISCELLANEOUS CRIMINAL AND CIVIL JUSTICE—*Continued.*				
	CROWN COUNSEL PROSECUTIONS—*Continued.*				
John King	Services, Spring Assizes, 1888, Huron		301 72		
Wm Douglas	do do Kent		30 00		
Wm. Lount	do do Kent		223 00		
J. P. Bucke	do do Lambton		30 00		
J. K. Kerr	do do do		159 00		
D. G. Macdonnell	do do Lanark		20 00		
R. C. Clute	do do Lennox and Addington		20 00		
J. K. Kerr	do do Lincoln		84 00		
do	do do Leeds and Grenville		152 00		
C. McDougall	do do Middlesex		386 50		
C. W. Colter	do do Norfolk		20 00		
H. M. Deroche	do do Northumberland and Durham		32 00		
Wm. Lount	do do Ontario		122 00		
F. R. Ball	do do Oxford		96 00		
Elgin Myers	do do Peel		74 00		
John Idington	do do Perth		157 00		
D. G. Macdonell	do do Prescott and Russell		20 00		
W. R. Riddell	do do Peterboro'		115 00		
R. C. Clute	do do Prince Edward		25 00		
P. Low	do do do		26 00		
J. H. Metcalf	do do Renfrew		109 00		
A. Fletcher	do do Simcoe		409 65		
B. M. Britton	do do Stormont, Dundas and Glengarry		30 00		
H. Carscallen	do do Victoria		52 00		
C. McDougall	do do Waterloo		49 79		
J. K. Kerr	do do Welland		232 00		
H. W. Peterson	do do Wellington		217 00		
C. McDougall	do do Wentworth		302 50		
Æ. Irving	do do York		296 00		
A. R. Lewis	do Summer Assizes, Thunder Bay		156 00		
Æ. Irving	do do York		288 00		
C. W. Colter	do Fall Assizes 1888, Brant		76 00		
do	do do Bruce		64 00		
Hon. R. W. Scott	do do Carleton		143 14		

J. W. Bowlby	do	do	Dufferin		74 00		
J. F. Lister	do	do	Elgin		20 00		
J. King	do	do	Essex		140 25		
D. B. McLennan	do	do	Frontenac		129 00		
A. Frost	do	do	Grey		10 00		
John King	do	do	Haldimand		50 55		
J. W. Bowlby	do	do	Halton		57 00		
Wm. Kerr	do	do	Hastings		204 00		
John King	do	do	Huron		204 25		
J. F. Lister	do	do	Kent		154 00		
C. McDougall	do	do	Lambton		142 50		
D. G. Macdonell	do	do	Lanark		20 00		
B. M. Britton	do	do	Leeds and Grenville		69 00		
R. C. Clute	do	do	Lennox and Addington		52 00		
J. K. Kerr	do	do	Lincoln		93 00		
C. McDougall	do	do	Middlesex		322 00		
A. A. Adair	do	do	Muskoka and Parry Sound		58 00		
C. W. Colter	do.	do	Norfolk		44 00		
H. M. Deroche	do	do	Northumberland and Durham		346 00		
Wm. Lount	do	do	Ontario		26 00		
F. R. Ball	do	do	Oxford		122 00		
Elgin Myers	do	do	Peel		59 00		
D. G. Macdonnell	do	do	Prescott and Russell		96 00		
W. R. Riddell	do	do	Peterboro'		120 00		
J. Idington	do	do	Perth		99 00		
J. C. Clute	do	do	Prince Edward		106 00		
R. H. Metcalf	do	do	Renfrew		310 00		
H. Carscallen	do	do	Simcoe		74 00		
B. M. Britton	do	do	Stormont, Dundas and Glengarry		32 30		
W. R. Riddell	do	do	Victoria		58 00		
W. H. Bowlby	do	do	Waterloo		108 00		
J. K. Kerr	do	do	Welland		126 00		
A. Fletcher	do	do	Wellington		165 00		
Wm. Lount	do	do	Wentworth		136 00		
E. Irving	do	do	York		561 00		
						11,471 40	
	GENERAL ADMINISTRATION OF JUSTICE IN COUNTIES.						
W. S. Campbell	On account of expenditure as Treasurer,		County of Brant, December quarter, 1887	1,485 93			
			March quarter, 1888	888 32			
			June quarter, 1888	936 16			
			September quarter, 1888	880 88			
					4,191 29		
			Carried forward		4,191 29	85,787 32	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		4,191 29	85,787 32	327,716 01
	GENERAL ADMINISTRATION OF JUSTICE IN COUNTIES—*Con.*				
N. Robertson	On account of expenditure as Treasurer, County of Bruce,				
	December quarter, 1887	1,249 63			
	March quarter, 1888	1,106 79			
	June quarter, 1888	990 93			
	September quarter, 1888	608 69			
			3,956 04		
William Cowan	On account of expenditure as Treasurer, County of Carleton,				
	December quarter, 1887	2,022 97			
	March quarter, 1888	1,007 45			
	June quarter, 1888	1,184 64			
	September quarter, 1888	755 35			
			4,970 41		
R. T. Haun	On account of expenditure as Treasurer, County of Dufferin,				
	December quarter, 1887	812 75			
	March quarter, 1888	133 25			
	June quarter, 1888	308 43			
	September quarter, 1888	57 40			
			1,311 83		
J. McCausland	On account of expenditure as Treasurer, County of Elgin,				
	December quarter, 1887	1,345 65			
	March quarter, 1888	819 47			
	June quarter, 1888	1,438 33			
			3,603 45		
T. H. Wright	On account of expenditure as Treasurer, County of Essex,				
	December quarter, 1887	979 32			
	March quarter, 1888	789 23			
	June quarter, 1888	1,226 51			
			2,995 06		
T. F. Van Luven	On account of expenditure as Treasurer, County of Frontenac,				
	December quarter, 1887	917 87			
	March quarter, 1888	457 46			
	June quarter, 1888	662 11			
			2,037 44		

S. J. Parker	On account of expenditure as Treasurer,	County of Grey,				
		December quarter, 1887	816 59			
		March quarter, 1888	522 44			
		June quarter, 1888	1,164 43			
		September quarter, 1888	666 48			
				3,169 94		
A. A. Davis	On account of expenditure as Treasurer,	County of Haldimand,				
		December quarter, 1887	863 12			
		March quarter, 1888	452 05			
		June quarter, 1888	584 65			
		September quarter, 1888	930 13			
				2,829 95		
D. W. Campbell	On account of expenditure as Treasurer,	County of Halton,				
		December quarter, 1887	613 36			
		March quarter, 1888	367 17			
		June quarter, 1888	309 57			
		September quarter, 1888	560 59			
				1,850 69		
Thomas Wills	On account of expenditure as Treasurer,	County of Hastings,				
		September quarter, 1887	736 92			
		December quarter, 1887	606 93			
		March quarter, 1888	539 24			
		June quarter, 1888	1,630 03			
		September quarter, 1888	1,475 91			
				4,989 03		
William Holmes	On account of expenditure as Treasurer,	County of Huron,				
		December quarter, 1887	923 89			
		March quarter, 1888	349 89			
		June quarter, 1888	1,578 66			
		September quarter, 1888	781 31			
				3,633 75		
S. J. Arnold	On account of expenditure as Treasurer,	County of Kent,				
		September quarter, 1887	651 94			
		December quarter, 1887	1,319 92			
		March quarter, 1888	512 29			
				2,484 15		
Hon. A. Vidal	On account of expenditure as Treasurer,	County of Lambton,				
		December quarter, 1887	1,152 65			
		March quarter, 1888	1,125 78			
		June quarter, 1888	1,207 35			
				3,485 78		
W. W. Berford	On account of expenditure as Treasurer,	County of Lanark,				
		December quarter, 1887	429 59			
		March quarter, 1888	267 29			
		June quarter, 1888	335 55			
		September quarter, 1888	402 71			
				1,435 14		
	Carried forward			46,943 95	85,787 32	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.		$ c.	$ c.	$ c.	$ c.
	Brought forward			46,943 95	85,787 32	327,716 01
	GENERAL ADMINISTRATION OF JUSTICE IN COUNTIES—*Con.*					
D. Maunsell	On account of expenditure as Treasurer,	Counties of Leeds and Grenville,				
		December quarter, 1887	461 00			
		March quarter, 1888	747 40			
		June quarter, 1888	522 32			
		September quarter, 1888	382 75			
				2,113 47		
J. M. Parrott	On account of expenditure as Treasurer,	Counties of Lennox & Addington,				
		December quarter, 1887	186 30			
		March quarter, 1888	227 95			
		June quarter, 1888	222 90			
		September quarter, 1888	115 23			
				752 38		
Thomas Keyes	On account of expenditure as Treasurer,	County of Lincoln,				
		December quarter, 1887	665 15			
		March quarter, 1888	453 42			
		June quarter, 1888	732 11			
				1,850 68		
A. McEvoy	On account of expenditure as Treasurer,	County of Middlesex,				
		December quarter, 1887	2,496 47			
		March quarter, 1888	1,507 43			
		June quarter, 1888	3,037 14			
		September quarter, 1888	1,875 62			
				8,916 66		
T. W. Walsh	On account of expenditure as Treasurer,	County of Norfolk,				
		December quarter, 1887	1,158 03			
		March quarter, 1888	319 13			
		June quarter, 1888	571 60			
		September quarter, 1888	343 74			
				2,392 50		
E. A. Macnachtan	On account of expenditure as Treasurer, Durham,	Counties of Northumberland and				
		December quarter, 1887	1,378 18			
		March quarter, 1888	843 96			
		June quarter, 1888	2,797 84			
		September quarter, 1888	507 23			
				5,527 21		

J. B. Laing	On account of expenditure as Treasurer,	County of Ontario,				
		December quarter, 1887	1,190 90			
		March quarter, 1888	890 45			
		June quarter, 1888	837 41			
		September quarter, 1888	504 58			
				3,423 34		
H. P. Brown	On account of expenditure as Treasurer,	County of Oxford,				
		December quarter, 1887	964 81			
		March quarter, 1888	244 55			
		June quarter, 1888	859 26			
		September quarter, 1888	498 29			
				2,566 91		
G. Graham	On account of expenditure as Treasurer,	County of Peel,				
		December quarter, 1887	429 33			
		March quarter, 1888	455 56			
		June quarter, 1888	684 64			
		September quarter, 1888	354 15			
				1,923 68		
A. Monteith	On account of expenditure as Treasurer,	County of Perth,				
		December quarter, 1887	514 71			
		March quarter, 1888	421 42			
		June quarter, 1888	1,173 81			
		September quarter, 1888	517 14			
				2,627 08		
E. Pearse	On account of expenditnre as Treasurer,	County of Peterborough,				
		December quarter, 1887	481 42			
		March quarter, 1888	309 63			
		June quarter, 1888	422 62			
				1,213 67		
John Fraser	On account of expenditure as Treasurer,	Counties of Prescott and Russell,				
		December quarter, 1887	489 34			
		March quarter, 1888	312 07			
		June quarter, 1888	299 25			
				1,100 66		
Robert Boyle	On account of expenditure as Treasurer,	County of Prince Edward,				
		December quarter, 1887	456 17			
		March quarter, 1888	297 20			
		June quarter, 1888	321 52			
		September quarter, 1888	393 29			
				1,468 18		
W. Moffatt	On account of expenditure as Treasurer,	County of Renfrew,				
		December quarter, 1887	390 71			
		March quarter, 1888	444 74			
		June quarter, 1888	1,085 46			
				1,920 91		
S. J. Sanford	On account of expenditure af Treasurer,	County of Simcoe,				
		September quarter, 1887	1,513 83			
		December quarter, 1887	1,485 81			
				2,999 64		
	Carried forward			87,740 92	85,787 32	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.		$ c.	$ c.	$ c.	$ c.
	Brought forward			87,740 92	85,787 32	327,716 01
	GENERAL ADMINISTRATION OF JUSTICE IN COUNTIES—*Con*					
C. J. Mattice	On account of expenditure as Treasurer, and Glengarry,	Counties of Stormont, Dundas, December quarter, 1887	450 66			
		March quarter, 1888	414 06			
		June quarter, 1888	508 56			
				1,373 28		
T. Matchett	On account of expenditure as Treasurer,	County of Victoria, December quarter, 1887	808 19			
		March quarter, 1888	362 35			
		June quarter, 1888	709 63			
				1,880 17		
I. D. Bowman	On account of expenditure as Treasurer,	County of Waterloo, December quarter, 1887	1,062 11			
		March quarter, 1888	1,070 03			
		June quarter, 1888	866 58			
		September quarter, 1888	1,080 14			
				4,078 86		
J. McGlashan	On account of expenditure as Treasurer,	County of Welland, December quarter, 1887	1,167 28			
		March quarter, 1888	414 54			
		June quarter, 1888	894 26			
		September quarter, 1888	754 75			
				3,230 83		
W. Reynolds	On account of expenditure as Treasurer,	County of Wellington, December quarter, 1887	1,068 42			
		March quarter, 1888	388 68			
		June quarter, 1888	1,415 05			
		September quarter, 1888	1,030 13			
				3,902 28		
J. T. Stock	On account of expenditure as Treasurer,	County of Wentworth, December quarter, 1887	1,893 42			
		March quarter, 1888	1,338 84			
		June quarter, 1888	1,690 29			
		September quarter, 1888	956 08			
				5,878 63		

J. K. Macdonald	On account of expenditure as Treasurer, County of York					
		December quarter, 1887	3,231 23			
		March quarter, 1888	5,206 30			
		June quarter, 1888	5,864 09			
		September quarter, 1888	3,803 87			
				18,105 49		
S. B. Harman	On account of expenditure as Treasurer, City of Toronto					
		September quarter, 1887	693 72			
		December quarter, 1887	1,480 31			
		March quarter, 1888	811 30			
				2,985 33		
John English	Twelve months' salary as Provincial Bailiff		1,200 00			
do	Disbursements *re* transfer of prisoners		3,300 00			
P. Simser	do do		20 70			
				4,520 70		
Reformatory for Boys	Clothing for discharged prisoners		781 00			
Mercer Reformatory	do		11 67			
Central Prison Industries	do		715 75			
J. & J. Lugsdin	do		73 34			
Hughes Bros	do		481 63			
A. J. Chalne	do		15 15			
Ogilvy, Alexander & Anderson	do		279 15			
McMaster, Darling & Co	do		71 32			
C. G. Gendron	do		4 00			
				2,433 01		
W. Greer	*Re* Administration of Justice, Brant		28 50			
G. R. VanNorman	do do		138 00			
J. E. Rogers	do do		49 86			
Delamere, Reesor & English	do do		36 34			
W. Lount	do Carleton		25 00			
J. F. Kennedy	do Dufferin		4 00			
E. Irving	do do		56 60			
J. E. Rogers	do Durham		10 90			
W. Elliott	do Elgin		50 00			
H. Elliott	do do		50 00			
E. Irving	do do		126 00			
B. M. Britton	do Frontenac		32 00			
J. E. Rogers	do Halton		12 70			
R. McGowan	do Haldimand		108 70			
J. W. Murray	do do		10 90			
E. F. B. Johnston	do do		1 80			
J. W. Murray	do Huron		34 95			
J. E. Rogers	do do		16 75			
W. Greer	do do		140 00			
J. E. Rogers	do Kent		525 20			
J. W. Murray	do do		984 75			
W. Greer	do do		124 80			
J. Loudon	do do		121 10			
W. Greer	do Lanark		227 50			
	Carried forward		2,916 35	136,129 50	85,787 32	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	2,916 35	136,129 50	85,787 32	327,716 01
	GENERAL ADMINISTRATION OF JUSTICE IN COUNTIES—*Con.*				
J. E. Rogers	*Re* Administration of Justice, Lanark	64 25			
Jas. Massie	do do	30 70			
J. E. Rogers	do Leeds and Grenville	209 17			
E. F. B Johnston	do do	50			
do	do Lambton	2 70			
W. H. Ellis, M.B	do do	75 00			
J. E. Rogers	do do	127 41			
W. Greer	do do	31 50			
J. P. Bucke	do do	35 00			
J. W. Murray	do Lincoln	5 70			
R. McGowan	do do	164 90			
W. Greer	do Middlesex	131 35			
J. Peters	do do	5 00			
V. A. Brown, M.D	do do	5 00			
S. S. Murray, M.D	do do	12 50			
J. E. Rogers	do do	117 42			
W. H. Ellis, M.B	do Northumberland and Durham	50 00			
J. W. Murray	do Norfolk	36 75			
J. E. Rogers	do Oxford	36 20			
J. W. Murray	do do	13 90			
Æ. Irving	do lo	74 00			
J. E. Rogers	do Ontario	16 60			
W. H. Ellis, M.B	do Peel	50 00			
J. E. Rogers	do do	16 20			
J. W. Murray	do do	15 95			
J. E. Rogers	do Perth	37 80			
R. McGowan	do Peterboro'	108 93			
J. W. Murray	do do	299 50			
J. E. Rogers	do Renfrew	25 15			
W. C. Irving	do do	52 00			
J. E. Rogers	do Russell	20 65			
J. E. Rogers	do Simcoe	48 90			
W. H. Ellis, M.B	do do	25 00			
E. B. Brown	do Stormont, Dundas and Glengarry	3 50			
J. E. Rogers	do Victoria	36 75			
J. London	do do	105 00			

J. W. Murray	do	do	25 50			
W. Greer	do	Waterloo	94 40			
W. H. Ellis, M.B	do	do	200 00			
J. W. Murray	do	do	954 55			
Mail Printing Co	do	do	1 50			
J. W. Murray	do	Welland	203 45			
W. H. Ellis M.B	do	do	125 00			
J. McLachlan	do	Wellington	50			
Æ. Irving	do	do	139 60			
J. W. Murray	do	do	102 20			
J. Winchester	do	do	2 80			
S. H. Ghent	do	Wentworth	50 00			
W. Lount	do	York	20 00			
W. H. Ellis, M.B	do	do	50 00			
J. E. Rogers	do	do	12 70			
Æ. Irving	do	do	60 00			
G. W. Badgerow	do	do	188 72			
J. W. Murray	do	do	3 50			
				7,241 65		
Warwick & Sons	Printing and binding		15 41			
J. W. Murray	To pay postage, rent of box, etc		23 30			
J. E. Rogers	do etc		12 70			
J. W. Murray	Travelling expenses to Buffalo		33 15			
do	Revolver		14 00			
				98 56		
Geo. Wheler	To pay carriage of Prisoners		1,000 00			
R. W. Laird	do	do	200 00			
W. P. Band	do	do	250 00			
				1,450 00		
					144,919 71	
	INSPECTION OF OFFICES UNDER JUDICATURE ACT.					
J. Winchester	Twelve months' salary as Inspector		2,500 00			
W. F. Grant	do	do Clerk	800 00			
Warwick & Sons	Printing and binding		107 67			
J. Notman	Stationery		50 73			
G. M. Rose	Postage stamps		50 00			
J. Winchester	Travelling expenses		270 90			
M. B. Jackson	do		37 00			
				3,816 30		
	INSPECTION OF DIVISION COURTS.					
J. Dickey	Twelve months' salary as Inspector		1,700 00			
J. B. Macdonald	do	do Clerk	950 00			
W. H. Higgins	do	do do	850 00			
E. Clark	Services as Messenger		57 00			
	Carried forward		3,557 00	3,816 30	230,707 03	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	3,557 00	3,816 30	230,707 03	327,716 91
	ADMINISTRATION OF CRIMINAL AND CIVIL JUSTICE—*Con.*				
	INSPECTION OF DIVISION COURTS—*Continued.*				
Warwick & Sons	Printing and binding	72 58			
J. Notman	Stationery	133 96			
Lyon & Patterson	do	12 00			
W. J. Dickson	Almanac	30			
R. L. Polk & Co	Directory	5 00			
J. E. Bryant	Dictionary	4 50			
J. S. Sinclair	Division Court Acts	30 00			
Bradstreet Commercial Agen'y	Subscription	16 68			
S. R. G. Penson	Map	3 75			
Cook & Bunker	Rubber stamp	1 25			
G. M. Rose	Postage stamps	75 00			
G.N.W. Telegraph Co.	Telegrams	8 66			
C.P. Telegraph	do	16 65			
Verral Cab Co	Cab hire	3 75			
A. G. Northrup	Copy of evidence	5 50			
J. Dickey	Travelling expenses	301 00			
J. B. Macdonald	do	14 25			
J. Winchester	do	11 55			
			4,273 38		
	SPECIAL SERVICES.				
J. W. Murray	Twelve months' services as Detective	1,550 00			
J. E. Rogers	do do	1,250 00			
Park, Mills & Purdom	Law costs *re* C. P. R. right of way, London Asylum grounds	29 00			
Jarvin & Hardy	Disbursements *re* Expropriation of land, London Asylum	59 01			
A. Frost	do *re* validity of Crown Grant	20 00			
Æ. Irving	Services and expenses as Commissioner *re* A. W. Thompson, P.M.	254 00			
A. J. Henderson	do as Reporter *re* do	33 60			
Æ. Irving	do and expenses as Commissioner *re* Ontario Seed Co.	50 00			
Æ. Irving	To pay witness fees, etc. *re* do	24 54			
J. Winchester	Travelling expenses *re* Investigation *re* G. Burden, P.M.	54 65			
J. Winchester	do *re* Registrar, Parry Sound	10 95			
			3,335,75		

SHERIFF'S FEES, ETC.

W. J. Scarfe	Attendance at Court as Sheriff,		County of Brant	32 80			
W. Sutton	do		Bruce	65 60			
J. Sweetland	do		Carleton	72 70			
W. Ferguson	do		Frontenac	62 80			
D. Brown	do		Elgin	78 50			
J. C. Iler	do		Essex	41 60			
C. H. Moore	do		Grey	22 00			
R. Davis	do		Haldimand	20 00			
W. Hope	do		Hastings	186 70			
R. Gibbons	do		Huron	46 40			
J. Mercer	do		Kent	58 20			
Jas. Smart	do		Leeds and Grenville	91 10			
O. T. Pruyn	do		Lennox and Addington	12 00			
T. C. Dawson	do		Lincoln	35 00			
W. Glass	do		Middlesex	306 10			
J. O. Proctor	do		Northumberland and Durham	63 00			
E. Deedes	do		Norfolk	9 60			
J. F. Paxton	do		Ontario	67 20			
Geo. Perry	do		Oxford	52 00			
R. Brodie	do		Peel	12 40			
J. A. Hall	do		Peterborough	23 60			
J. Hossie	do		Perth	49 20			
A. Hagar	do		Prescott and Russell	13 00			
J. Morris	do		Renfrew	15 60			
T. D. McConkey	do		Simcoe	33 60			
D. E. McIntyre	do		Stormont, Dundas and Glengarry	45 00			
J. McLennan	do		Victoria	27 90			
W. G. Duncan	do	Acting Sheriff,	Welland	10 00			
R. McKim	do		Wellington	49 60			
Hon. A. McKellar	do		Wentworth	139 10			
J. H. Widdifield	do		York	262 00			
J. W. Sovers	do	Acting Sheriff,	do	328 50			
F. Mowat	do		City of Toronto	497 18			
W. Rubidge	Attendance at Court as	D.C.C. & P.,	County of Brant	52 25			
W. Gunn	do	do	Bruce	100 86			
J. P. Featherston	do	do	Carleton	112 50			
J. McLaren	do	do	Dufferin	20 54			
J. Fraser	do	do	Frontenac	12 27			
D. McLaws	do	do	Elgin	72 49			
W. F. Marcon	do	do	Essex	52 72			
Geo. Inglis	do	do	Grey	52 55			
W. L. P. Eager	do	do	Halton	17 17			
J. Mitchell	do	do	Haldimand	24 22			
A. G. Northrup	do	do	Hastings	61 15			
D. McDonald	do	do	Huron	57 00			
W. A. Campbell	do	do	Kent	108 50			
C. Rice	do	do	Lanark	28 48			
		Carried forward		3,602 38	11,425 43	230,707 03	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	3,602 38	11,425 43	230,707 03	327,716 01
	ADMINISTRATION OF CRIMINAL AND CIVIL JUSTICE—*Con.*				
	SHERIFFS' FEES, ETC.—*Continued.*				
S. Reynolds	Attendance at Court as D. C. C. & P., County of Leeds & Grenville	52 34			
W. P. Deroche	do do Lennox & Addington	20 45			
W. R. Gemmill	do do Lambton	44 50			
J. Clench	do do Lincoln	48 34			
J. McBeth	do do Middlesex	152 70			
J. Fisher	do do Northumberland & Durham	76 50			
C. C. Rapelje	do do Norfolk	8 23			
L. T. Barclay	do do Ontario	36 15			
Jas. Canfield	do do Oxford	80 40			
J. Austin	do do Peel	16 63			
J. Maloney	do do Peterboro'	20 53			
J. McFadden	do do Perth	48 50			
J. Fraser	do do Prescott & Russell	20 44			
J. Twigg	do do Prince Edward	36 50			
R. H. Stewart	do do Parry Sound	42 40			
A. Thomson	do do Renfrew	60 52			
J. Stevenson	do do Simcoe	156 25			
A. E. McDonald	do do Stormont, Dundas & Glengarry	32 18			
W. Grace	do do Victoria	21 00			
J. McDougall	do do Waterloo	48 66			
I. P. Willson	do do Welland	24 73			
J. Hough	do do Wellington	64 36			
S. H. Ghent	do do Wentworth	172 47			
H. S. Fowler	do Acting Clerk of Assize, York	24 00			
C. Kreissman	do Clerk of Assize, Thunder Bay	32 20			
E. W. Boyd	do Acting Clerk of Assize, York	12 00			
F. C. Moffatt	do do York	24 00			
R. C. Palmer	do Crier, Lambton	14 60			
			4993 96		
	SEALS AND OTHER CONTINGENCIES.				
Rolph, Smith & Co	Division Court seals, etc	56 90			
J. Notman	do	5 25			
R. W. Errett	do	6 25			

D. S. Barclay	Seals, etc		71 00		
J. Notman	Hand presses		12 00		
Times Printing Co	Division Court Acts for distribution to County Judges		330 00		
				481 40	
	REGISTRATION BOOKS.				
J. Notman	Registration books, Algoma		36 60		
Copp, Clark Co	do do		82 00		
do	do Nipissing		20 00		
do	do do		49 50		
J. Notman	do Thunder Bay		19 85		
Vickers' Express Co	Charges		3 70		
				211 65	
	SHORTHAND REPORTERS.				
A. J. Henderson	Twelve months' salary as Reporter		1,500 00		
A. H. Crawford	do		1,600 00		
Robert Tyson	do		1,500 00		
E. E. Horton	do		1,500 00		
J. S. Monaghan	do		1,150 00		
N. R. Butcher	do		1,150 00		
L. B. Young	do		1,150 00		
F. V. Dickson	do		1,150 00		
				10,700 00	
	LITIGATION OF CONSTITUTIONAL QUESTIONS.				
J. P. Macdonell	Services *re* Queen *vs.* St Catharines Millin Co. (Indian title)		1,017 98		
A. M. Dymond	do do do		300 00		
E. H. Long	do do do		20 00		
Hon. D. Mills	Legal do do do		300 00		
Blake, Lash & Cassels	do do do		6,000 00		
H. Vankoughnet	Services copying do do		13 00		
O'Gara & Remon	Agency fee do do		20 18		
Freshfields & Williams	Services and disbursements do		8,796 66		
Hon. O. Mowat	Expenses and disbursements do		1,861 70		
Warwick & Sons	Printing do do		116 49		
J. Notman	Stationery do do		26 34		
J. P. Macdonell	Postage stamps do do		2 00		
Copp, Clark Co.	Maps do do		7 50		
Verral Cab Co.	Cab hire do do		14 75		
James McConvey	do do do		2 00		
Express Co.	Charges do do		20 75		
J. McLachlan	To pay express charges do do		2 00		
J. P. Macdonell	do do do		2 85		
G. T. Railway	Freight Charges do do		33 65		
Electric Despatch Co.	Messenger service do do		40		
	Carried forward		18,558 25	27,812 44	230,707 03	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	18,558 25	27,812 44	230,707 03	327,716 01
	MISCELLANEOUS CRIMINAL AND CIVIL JUSTICE—*Continued.*				
	LITIGATION OF CONSTITUTIONAL QUESTIONS—*Continued.*				
J. P. Macdonell	Travelling expenses *re* Queen *vs.* St. Catharines Milling Co. (Indian title)	260 00			
Æ. Irving	Legal services, Attorney-General *vs.* Francis	500 00			
J. A. Barron	do do do	500 00			
do	Expenses and disbursements do	1,000 00			
Æ. Irving	Counsel fee *re* Queen *vs.* Bush	100 00			
Freshfields & Williams	Costs and disbursements *re* appointment, Queen's Counsel	175 66			
Moss, Barwick & Frank	Legal services *re* validity of appointment of Police Magistrates	100 00			
			21,193 91		
	TRAVELLING EXPENSES OF JUDGES IN GROUPED COUNTIES.				
His Honour—					
Judge Dean	Travelling expenses	131 40			
do Elliott	do	34 80			
do Mackenzie	do	94 65			
do Olivier	do	44 65			
do Price	do	166 60			
do Ross	do	248 65			
			720 75		
	EXPENSES *re* DITCHES AND WATER COURSES ACT.				
His Honour—					
Judge Baxter	Travelling expenses	21 18			
do Finkle	do	15 00			
do Horne	do	52 40			
do Hughes	do	6 14			
do Reynolds	do	81 95			
do Ross	do	47 50			
do Olivier	do	17 92			
do Wilkison	do	11 60			
do Woods	do	49 55			
			303 24		
	DEPUTY CLERKS OF CROWN AND PLEAS.				
T. A. P. Towers	Twelve months' salary, Deputy Clerk of the Crown and Pleas, Algoma	100 00			
W. Rubidge	do Brant	450 00			
W. Gunn	do Bruce	450 00			
J. P. Featherston	do Carleton	450 00			

John McLaren	do	Dufferin	450 00			
D. McLaws	do	Elgin	450 00			
F. E. Marcon	do	Essex	450 00			
John Fraser	do	Frontenac	450 00			
Geo. Inglis	do	Grey	500 00			
J. Mitchell	do	Haldimand	400 00			
W. L. P. Eager	do	Halton	400 00			
A. G. Northrup	do	Hastings	450 00			
D. McDonald	do	Huron	500 00			
W. A. Campbell	do	Kent	450 00			
W. R. Gemmill	do	Lambton	450 00			
C. Rice	do	Lanark	450 00			
S. Reynolds	do	Leeds and Grenville	500 00			
W. P. Deroche	do	Lennox and Addington	400 00			
J. Clench	do	Lincoln	450 00			
John Macbeth	do	Middlesex	500 00			
C. C. Rapelje	do	Norfolk	450 00			
John Fisher	do	Northumberland and Durham	500 00			
L. T. Barclay	do	Ontario	450 00			
James Canfield	do	Oxford	450 00			
J. A. Austin	do	Peel	400 00			
John Twigg	do	Prince Edward	400 00			
J. McFadden	do	Perth	450 00			
John Maloney	do	Peterborough	450 00			
John Fraser	do	Prescott and Russell	450 00			
A. Thomson	do	Renfrew	400 00			
A. E. McDonald	do	Stormont, Dundas and Glengarry	500 00			
J. McL. Stevenson	do	Simcoe	500 00			
W. Grace	do	Victoria	450 00			
J. McDougall	do	Waterloo	850 00			
I. P. Wilson	do	Welland	800 00			
S. H. Ghent	do	Wentworth	500 00			
J. Hough	do	Wellington	500 00			
				17,200 00		
		LOCAL REGISTRARS.				
T. A. P. Towers	Salary as Registrar in Chancery Division	Algoma	50 00			
W. Rubidge	do	Brant	225 00			
John McLaren	do	Dufferin	225 00			
D. McLaws	do	Elgin	225 00			
Geo. Inglis	do	Grey, 1887-8	500 00			
J. Mitchell	do	Haldimand	200 00			
W. L. P. Eager	do	Halton	200 00			
W. R. Gemmill	do	Lambton	225 00			
C. Rice	do	Lanark	225 00			
W. P. Deroche	do	Lennox and Addington	200 00			
C. C. Rapelje	do	Norfolk	225 00			
John Fisher	do	Northumberland and Durham	250 00			
		Carried forward	2,750 00	67,230 34	230,707 03	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	2,750 00	67,230 34	230,707 03	327,716 01
	MISCELLANEOUS CRIMINAL AND CIVIL JUSTICE—*Continued.*				
	LOCAL REGISTRARS—*Continued.*				
L. T. Barclay	Salary as Registrar in Chancery Division, Ontario	225 00			
J. A. Austin	do Peel	200 00			
John Maloney	do Peterborough	225 00			
John Twigg	do Prince Edward	200 00			
J. McFadden	do Perth	225 00			
P. H. Stewart	do Parry Sound	300 00			
John Fraser	do Prescott and Russell	225 00			
A. Thomson	do Renfrew	200 00			
A. E. McDonald	do Stormont, Dundas & Glengarry	250 00			
C. Kriessman	do Thunder Bay	600 00			
W. Grace	do Victoria	225 00			
J. McDougall	do Waterloo	225 00			
I. P. Willson	do Welland	200 00			
			6,050 00		
	EXPENSES *re* LAND TITLES ACT.				
J. G. Scott	Twelve months' salary as Master of Titles	3,600 00			
W. McTavish	do Clerk	700 00			
H. D. Sinclair	do do	700 00			
Warwick & Sons	Printing and binding	70 79			
J. Notman	Stationery	68 12			
Carswell & Co	Law books	7 00			
J. Doust	Law forms	55 31			
G. S. Holmested	Mechanics' Lien Act	2 00			
Map and School Supply Co.	Mounting maps	9 00			
Cook & Bunker	Die for self inker	1 00			
C. E. Armstrong	Services copying	25 50			
J. G. Scott	To pay postage	19 75			
			5,258 47		
	LOCAL MASTERS OF TITLES IN OUTLYING DISTRICTS.				
J. E. Lount	Nine months' salary as Local Master, Muskoka	150 00			
P. McCurry	do do Parry Sound	150 00			
Warwick & Sons	Printing and binding Registry and Index books	912 35			
E. F. Stephenson	Printing	7 00			

J. Huber	Office supplies	7 00			
J. Donst	do	7 13			
Cook & Bunker	Stamps and pads	17 50			
Rolph, Smith & Co.	Seals and press, Bracebridge	7 50			
do	do North Bay	7 50			
do	do Parry Sound	7 50			
do	do Port Arthur	7 50			
do	do Sault Ste. Marie	7 50			
Carswell & Co.	Law books	15 00			
J. Notman	Boxes for books, etc.	3 75			
J. G. Scott	To pay postage	2 00			
Express Co.	Charges	35 00			
J. G. Scott	Travelling expenses, inspecting	95 26			
J. E. Ewart	Disbursements *re* entries of patentees	56 96			
P. McCurry	do *re* certificates of patentees	41 65			
		1,538 10			
	Less received on account printing and binding, Registry and Index books	15 05			
			1,523 05		
	DISTRICT OF ALGOMA.				
W. H. Carney	Twelve months' salary as Sheriff	1,450 00			
Geo. Burden	do Stipendiary Magistrate	1,600 00			
A. McNaughton	do do	1,200 00			
John Gillies	Seven do do	816 66			
J. J. Kehoe	do Clerk of the Peace	900 00			
T. A. P. Towers	do Clerk District Court	800 00			
C. J. Brampton	do Registrar	800 00			
James Mills	do Constable	250 00			
Robt. Rush	do do	400 00			
W. H. Carney	On account of expenditure as Treasurer, December quarter, 1887	1,486 47			
do	do March quarter, 1888	1,569 69			
do	do June quarter, 1888	1,234 27			
do	do September quarter, 1888	2,619 29			
do	do December quarter, 1888	400 00			
A. Thorburn	Services as Lock-up keeper, Gore Bay	200 00			
T. S. Potts	do Little Current	200 00			
T. Gorley	do Manitowaning	200 00			
A. Thorburn	Supplies, Lock-up, Gore Bay	3 60			
Anderson Bros.	do do do	5 45			
A. Davidson	Fuel, do do	50 00			
T. S. Potts	Supplies, do Little Current	128 05			
S. Ball	do do do	7 75			
J. Baxter, M. D	Medical attendance do	10 00			
T. S. Potts	Fuel, Lock-up do	60 00			
T. Gorley	Supplies, do Manitowaning	18 95			
McLaughlin & Reynolds	Blankets, etc., Lock-up, do	16 40			
O. Hinds	Stove, etc., do do	33 45			
T. Gorley	Fuel, do do	60 00			
	Carried forward	16,520 03	80,061 86	230,707 03	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	16,520 03	80,061 86	230,707 03	327,716 01
	MISCELLANEOUS CRIMINAL AND CIVIL JUSTICE—*Continued.*				
	DISTRICT OF ALGOMA—*Continued.*				
F. R. Bennett	Supplies, Lock-up, Thessalon	44 18			
W. M. Cooper	Handcuffs, etc., do do	15 05			
C. P. Industries	Clothing, do Bruce Mines	37 10			
Mercer Reformatory	do do do	9 60			
W. M. Cooper	Handcuffs etc., do do	26 00			
J. W. Murray	do French River	6 75			
W. M. Cooper	do do	6 97			
J. E. Rogers	Expenses *re* Manitoulin Arson case	12 40			
J. M. Murray	do Incendiary cases, etc.	134 80			
J. H. Jackman	do Illegal sale of liquor	11 35			
Moses M. Christner	Services as constable	224 00			
Thomas Whalen	do	247 00			
John Neff	do	280 00			
A. Emlow	do	60 00			
D. Wallace	do	100 00			
E. Doherty	do	148 00			
J. Tansey	Services and expenses as constable	45 00			
J. J. Kehoe	Services *re* Queen *vs.* Donohoe	75 00			
J. H. Groff	do	36 54			
D. McKenzie	Board of prisoners *re* Queen *vs.* Donohoe	25 00			
J. J. Kehoe	Services and expenses *re* Inquest	101 12			
W. H. Laird	Copying deeds *re* division of District	130 60			
			18,296 49		
	DISTRICT OF THUNDER BAY.				
James Meek	Services as acting Sheriff	1,250 00			
J. W. Cross	Twelve months' salary as constable, Silver Islet	250 00			
A. W. Thompson	Services as acting Treasurer	200 00			
do	On account of expenditure as acting Treasurer, December quarter, 1887	1,679 68			
do	do March quarter, 1888	1,749 51			
do	do June quarter, 1888	1,518 85			
do	do September quarter, 1888	1,783 46			
do	do December quarter, 1888	1,200 00			
P. Paterson & Son	Handcuffs and firearms	43 25			
			9,674 75		

	District of Rainy River.				
W. D. Lyon	Twelve months' salary as Stipendiary Magistrate	1,600 00			
J. McQuarrie	Eight do Sheriff	533 33			
W. H. Carpenter	Four do do	266 67			
W. H. McKay	Twelve do Bailiff and Chief Constable	900 00			
F. J. Apjohn	do do Registrar and Clerk Division Court	650 00			
W. D. Lyon	On account of expenditure as Treasurer, December quarter, 1887	155 11			
do	do do March quarter, 1888	522 74			
do	do do June quarter, 1888	1,140 66			
do	do do September quarter, 1888	663 79			
do	do do December quarter, 1888	700 00			
W. Reddan	Services as Constable	800 00			
W. Coker	do do	666 64			
W. Lindsay	do do	600 00			
J. A. Martin	do do	496 00			
W. H. Carpenter	Expenses *re* removal from Fort William to Rat Portage	200 00			
			9,894 94		
	District of Nipissing.				
W. Doran	Twelve months' salary as Stipendiary Magistrate	1,600 00			
E. B. Borron	do do do	1,200 00			
W. Doran	On account of expenditure as Treasurer, December quarter, 1887	331 59			
do	do do March quarter, 1888	555 58			
do	do do June quarter, 1888	286 30			
do	do do September quarter, 1888	366 65			
do	do do December quarter, 1888	100 00			
A. McNaughton	On account of expenditure as Treasurer, March quarter, 1888	668 35			
do	do do June quarter, 1888	358 00			
do	do do September quarter, 1888	710 55			
do	do do December quarter, 1888	400 86			
F. Moberly	Expenses, *re* removal of prisoner to Central Prison	44 00			
J. E. Rogers	do *re* Moose shooting case	16 90			
E. B. Borron	Expenditure, exploration of Northern Nipissing	776 75			
			7,415 53		
	District of Parry Sound.				
P. McCurry	Twelve months' salary as Stipendiary Magistrate	1,800 00			
do	On account of expenditure as Treasurer, December quarter, 1887	278 30			
do	do do March quarter, 1888	520 78			
do	do do June quarter, 1888	259 73			
do	do do September quarter, 1888	274 13			
do	do do December quarter, 1888	200 00			
A. Oastler	Fuel, Registry Office	2 50			
J. Calverly	do do	28 50			
	Carried forward	3,363 94	125,343 57	230,707 03	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	3,363 94	125,343 57	230,707 03	327,716 01
	MISCELLANEOUS CRIMINAL AND CIVIL JUSTICE—*Continued.*				
	DISTRICT OF PARRY SOUND—*Continued.*				
D. W. Wolton	Shades, Registry Office	2 70			
D. McGregor	Cutting wood, do	65			
J. Notman	Stationery	7 63			
Hart & Co.	do	18 45			
J. E. Rogers	Expenses, *re* Burk's Falls fire	33 20			
J. W. Murray	do *re* supposed child murder	42 00			
W. M. Cooper	Handcuffs, etc.	26 00			
			3,494 57		
	DISTRICT OF MUSKOKA.				
C. W. Lount	Twelve months' salary as Stipendiary Magistrate	1,800 00			
J. W. Bettes	Services as Sheriff	125 00			
C. W. Lount	On account of expenditure as Treasurer, December quarter, 1887	264 25			
do	do do March quarter, 1888	165 25			
do	do do June quarter, 1888	100 00			
do	do do September quarter, 1888	907 32			
do	do do December quarter, 1888	500 00			
A. A. Adair	Services and expenses *re* prosecution of strikers	11 70			
do	do *re* Queen vs. Robertson	11 70			
do	do *re* Queen vs. Morgan	6 00			
do	do *re* Queen vs. Patrick	5 00			
J. E. Rogers	Expenses *re* arson case	40 70			
do	do *re* Huntsville School	17 45			
J. Notman	Stationery	7 62			
W. M. Cooper	Handcuffs	6 98			
			3,968 97		
	PROVISIONAL COUNTY OF HALIBURTON.				
M. Brown	On account of expenditure as Treasurer, December quarter, 1887	37 50			
do	do do March quarter, 1888	37 50			
do	do do June quarter, 1888	37 50			
do	do do September quarter, 1888	37 50			
			150 00		

	PROVINCIAL POLICE ON NIAGARA AND DETROIT RIVERS.					
A. G. Hill	Twelve months' salary as Police Magistrate		1,200 00			
M. McDougald	do	Chief of Police	1,069 00			
T. H. Young	do	Police Constable	732 00			
G. A. McMicking	do	do	732 00			
R. Griffin	do	do	732 00			
G. Grisdale	do	do	732 00			
C. J. Metcalf	Five do	do	306 00			
A. Davey	Two do	do	100 00			
T. W. McKee	Eleven do	do	716 87			
Anderson & Logan	Police clothing		401 00			
Bartlet & Macdonald	do		26 00			
W. B. Burgoyne	Printing		5 00			
J. E. Anger	do		10 00			
Newsome & Leyden	Stationery		30 30			
D. W. Bixby	do		2 75			
L. P. Waite & Co.	Directory		2 00			
R. L. Polk & Co.	Gazetteer		5 00			
A. Bartlet	To pay postage		96			
A. G. Hill	To pay postage and rent of box		39 25			
Weld & Co.	Hand-cuffs		22 50			
A. G. Hill	To pay care of office		56 35			
do	do office rent		200 00			
Coulson & Robinson	Fuel		35 00			
R. Coulson	Meals for prisoners		19 25			
C. J. Baldry	do		28 75			
Bell Telephone Co.	Rent of instruments		125 00			
T. W. McKee	Travelling expenses, etc		206 78			
R. Griffin	do		67 00			
C. J. Metcalf	do		4 30			
T. Dundas	do		3 40			
A. Bartlet	Accountable warrant		125 00			
A. G. Hill	Sundry payments		177 05			
				7,912 51		
	NEW JUDICIAL DISTRICTS.					
J. Kay, Son & Co.	Carpets, mats, etc.,	Bracebridge	93 17			
R. Daniels	Stove, furnishings, etc.	do	46 71			
Simmons & Hillman	Furnishings	do	8 15			
T. Myer & Son	do	do	5 30			
W. J. White	Furniture	do	21 50			
J. C. Nelson	do	do	62 00			
Allan Furniture Co.	do	do	95 30			
J. Pratt	Office clock	do	7 50			
J. Huber	Stationery	do	34 48			
J. Bain & Son	Sheriff's books, etc.	do	128 50			
R. L. Featherstonhaugh & Co.	Safe	do	130 00			
	Carried forward		632 61	140,869 62	230,707 03	327,716 01

ADMINISTRATION OF JUSTICE—*Continued.*—EDUCATION.

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	632 61	140,869 62	230,707 03	327,716 01
	MISCELLANEOUS CRIMINAL AND CIVIL JUSTICE—*Continued.*				
	NEW JUDICIAL DISTRICTS—*Continued.*				
Sheriff Bettes	To pay freight charges on safe, Bracebridge	18 00			
A. A. Adair	Expenses *re* removal from Stratford	250 00			
G. T. Railway	Freight charges do	4 54			
Warwick & Sons	Printing Manitoulin	17 62			
J. Notman	Paper do	1 95			
Copp, Clark Co	Register books do	84 00			
J. Bain & Son	Sheriff's books, etc. do	61 50			
D. R. Springer	Making index of instruments do	50 00			
Sundry newspapers	Advertising *re* Voters' lists do	54 18			
Vicker's Express Co.	Charges on stationery do	2 75			
D. R. Springer	To pay for furniture do	80 95			
H. S. Smith	Expenses of election *re* selection of district town	590 05			
J. Winchester	Travelling expenses *re* preparation of voters' lists for election for district town	81 50			
P. McCurry	Expenses *re* holding District Courts	145 00			
J. Bain & Son	Sheriff's books, etc., Parry Sound	112 50			
R. L. Featherstonhaugh & Co.	Safe do	135 00			
			2,322 15		
				143,191 77	
	Total Administration of Justice				373,898 80
	EDUCATION.				
	PUBLIC SCHOOLS.				
Treasurer, County of—					
Brant	Allowance *re* Public Schools	2,113 00			
Bruce	do	5,109 00			
Carleton	do	3,805 00			
Dufferin	do	2,674 00			

Elgin	do	3,600 00				
Essex	do	4,000 00				
Frontenac	do	2,746 00				
Grey	do	7,165 00				
Haldimand	do	2,242 00				
Halton	do	1,750 00				
Hastings	do	4,414 00				
Haliburton	do	686 00				
Huron	do	6,406 00				
Kent	do	3,824 00				
Lambton	do	3,812 00				
Lanark	do	2,805 00				
Leeds and Grenville	do	4,903 00				
Lennox and Addington	do	2,447 00				
Lincoln	do	1,930 00				
Middlesex	do	6,585 00				
Norfolk	do	3,144 00				
Northumb'd & Durham	do	6,334 00				
Ontario	do	4,105 00				
Oxford	do	3,903 00				
Peel	do	2,413 00				
Peterboro'	do	2,399 00				
Perth	do	3,844 00				
Prescott and Russell	do	3,319 00				
Prince Edward	do	1,989 00				
Renfrew	do	3,679 00				
Simcoe	do	6,750 00				
Stormt, Dundas & Glengy	do	6,461 00				
Victoria	do	3,375 00				
Waterloo	do	2,949 00				
Welland	do	2,334 00				
Wellington	do	4,675 00				
Wentworth	do	3,187 00				
York	do	5,522 00				
Treasurer, City of—						
Belleville	do	1,086 00				
Brantford	do	1,497 00				
Guelph	do	1,108 00				
Hamilton	do	4,470 00				
Kingston	do	1,493 00				
London	do	2,964 00				
Ottawa	do	2,095 00				
St. Catharines	do	1,611 00				
St. Thomas	do	1,312 00				
Stratford	do	986 00				
Toronto	do	11,372 71				
			172,792 71			701,614 81

Carried forward

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	172,792 71			701,614 81
	PUBLIC SCHOOLS—*Continued.*				
Treasurer, Town of					
Almonte	Allowance re Public Schools	302 00			
Aylmer	do	262 00			
Barrie	do	482 00			
Berlin	do	676 00			
Bothwell	do	115 00			
Bowmanville	do	491 00			
Brampton	do	437 00			
Blenheim	do	182 00			
Brockville	do	878 00			
Chatham	do	918 00			
Clinton	do	365 00			
Cobourg	do	479 00			
Collingwood	do	614 00			
Cornwall	do	316 00			
Dresden	do	246 00			
Dundas	do	375 00			
Durham	do	135 00			
Gravenhurst	do	258 00			
Galt	do	817 00			
Goderich	do	449 00			
Harriston	do	253 00			
Ingersoll	do	521 00			
Kincardine	do	362 00			
Lindsay	do	443 00			
Listowell	do	404 00			
Meaford	do	322 00			
Milton	do	182 00			
Mitchell	do	307 00			
Mount Forest	do	282 00			
Napanee	do	427 00			
Newmarket	do	233 00			
Niagara	do	156 00			
Niagara Falls	do	320 00			
Oakville	do	178 00			
Orangeville	do	468 00			
Orillia	do	476 00			

Oshawa	do	464	00				
Owen Sound	do	717	00				
Parry Sound	do	173	00				
Palmerston	do	212	00				
Paris	do	388	00				
Pembroke	do	269	00				
Penetanguishene	do	256	00				
Perth	do	411	00				
Peterboro'	do	654	00				
Petrolea	do	377	00				
Picton	do	316	00				
Parkhill	do	183	00				
Port Arthur	do	490	00				
Port Hope	do	675	00				
Prescott	do	254	00				
Ridgetown	do	287	00				
Stayner	do	145	00				
Sandwich	do	155	00				
Sarnia	do	646	00				
Seaforth	do	331	00				
Simcoe	do	353	00				
Smith's Falls	do	291	00				
St. Mary's	do	385	00				
Strathroy	do	468	00				
Thorold	do	261	00				
Tilsonburg	do	291	00				
Trenton	do	423	00				
Uxbridge	do	267	00				
Walkerton	do	374	00				
Waterloo	do	382	00				
Welland	do	249	00				
Whitby	do	351	00				
Windsor	do	996	00				
Wingham	do	253	00				
Woodstock	do	987	00				
Treasurer, Village of—							
Acton	do	181	00				
Ailsa Craig	do	99	00				
Alliston	do	219	00				
Alvinston	do	120	00				
Arkona	do	76	00				
Arnprior	do	189	00				
Arthur	do	97	00				
Ayr	do	145	00				
Ashburnham	do	186	00				
Aurora	do	275	00				
Carried forward		202,224	71	.....	.....	.....	761,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	202,224 71	.....	....	701,614 81
	PUBLIC SCHOOLS—*Continued.*				
Treasurer, Village of—					
Bath	Allowance *re* Public Schools	69 00			
Bayfield	do	82 00			
Beamsville	do	97 00			
Beaverton	do	107 00			
Belle River.....	do	89 00			
Blyth	do	134 00			
Beeton	do	80 00			
Bracebridge	do	146 00			
Bradford.....	do	137 00			
Brighton	do	213 00			
Bolton	do	92 00			
Bobcaygeon	do	109 00			
Brussels	do	164 00			
Burlington	do	152 00			
Caledonia	do	127 00			
Campbellford....	do	253 00			
Cannington.....	do	127 00			
Cardinal	do	93 00			
Caleton Place	do	435 00			
Cayuga	do	108 00			
Chesley	do	167 00			
Chippawa	do	74 00			
Clifford	do	74 00			
Colborne	do	110 00			
Deseronto	do	314 00			
Drayton.....	do	101 00			
Dunnville	do	289 00			
Dundalk	do	116 00			
Elora	do	142 00			
Embro	do	72 00			
Erin	do	74 00			
Essex Centre	do	156 00			
Exeter	do	218 00			
Elmira	do	116 00			
Fenelon Falls.....	do	154 00			
Fergus	do	200 00			

Forest	do		197 00			
Fort Erie	do		100 00			
Gananoque	do		433 00			
Garden Island	do		49 00			
Georgetown	do		206 00			
Glencoe	do		119 00			
Grimsby	do		107 00			
Hagersville	do		113 00			
Hastings	do		71 00			
Huntsville	do		98 00			
Hawkesbury	do		191 00			
Hespeler	do		147 00			
Holland Landing	do		67 00			
Iroquois	do		133 00			
Kemptville	do		137 00			
Kingsville	do		119 00			
Lanark	do		98 00			
Lakefield	do		145 00			
L'Original	do		87 00			
London West	do		227 00			
Lucknow	do		200 00			
Lucan	do		123 00			
Madoc	do		127 00			
Markham	do		144 00			
Merrickville	do		121 00			
Merritton	do		180 00			
Midland	do		231 00			
Milverton	do		80 00			
Millbrook	do		131 00			
Morrisburg	do		260 00			
Newboro	do		56 00			
Newburgh	do		103 00			
Newbury	do		66 00			
New Hamburg	do		159 00			
Niagara Falls, South	do		129 00			
Norwich	do		187 00			
Norwood	do		126 00			
Oil Springs	do		82 00			
Omemee	do		88 00			
Paisley	do		161 00			
Point Edward	do		201 00			
Port Colborne	do		121 00			
Port Dalhousie	do		86 00			
Port Dover	do		175 00			
Port Elgin	do		270 00			
Port Perry	do		247 00			
Port Stanley	do		81 00			
Portsmouth	do		67 00			
Preston	do		216 00			
		Carried forward	214,477 71			701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	214,477 71	.....	.....	701,614 81
	PUBLIC SCHOOLS—*Continued.*				
Treasurer, Village of—					
Rockland	Allowance re Public Schools	120 00			
Renfrew	do	161 00			
Richmond	do	47 00			
Richmond Hill	do	111 00			
Shelburne	do	169 09			
Southampton	do	149 00			
Springfield	do	77 00			
Sterling	do	104 00			
Stouffville	do	134 00			
Streetsville	do	103 00			
Tara	do	95 00			
Teeswater	do	151 00			
Thamesville	do	97 00			
Thornbury	do	156 00			
Tottenham	do	80 09			
Thedford	do	99 00			
Tiverton	do	87 00			
Tilbury Centre	do	117 00			
Vienna	do	51 00			
Wallaceburg	do	279 00			
Wardsville	do	53 00			
Waterdown	do	95 00			
Waterford	do	196 00			
Watford	do	114 00			
Wellington	do	75 00			
Weston	do	99 00			
Wiarton	do	188 00			
Woodbridge	do	107 00			
Woodville	do	66 00			
Wroxeter	do	58 00			
Wyoming	do	97 00			
Treasurer School Section—					
2 Allan	do	16 85			
1 Armour	do	26 42			
2 do	do	104 90			

3	do	do					29	20				
5	do	do					11	32				
1	Aird Island	do					23	15				
1	Assignack	do					27	00				
1	do	do					92	25				
3	do	do					30	85				
6	do	do					14	15				
7	do	do					11	55				
1	Barrie Islands	do					27	00				
1	Billings & Allan	do					25	70				
4	Bidwell	do					19	25				
1	Bruce Mines	do					84	80				
2	Campbell & Allan	do					12	55				
3	do	do					15	85				
1	Carnarvon	do					45	00				
2	do	do					16	85				
3	do	do					23	15				
1, 2, 3	Christie	do					38	88				
1	Chapman	do					63	99				
2	do	do					33	55				
3	do	do					22	92				
1	Cobden	do					16	85				
1	Cockburn Island	do					15	45				
2	do	do					9	70				
1	Coffin & Galbraith	do					24	40				
2	Coffin	do					14	15				
1	Croft	do					11	63				
2	do	do					4	96				
1	Day & Gladstone	do					20	55				
2	do Kirkwood	do					12	55				
1	and 2 Fort William	do					135	00				
1	Fenwick	do					14	85				
1	Fort Francis	do					18	00				
2	Foley	do					14	30				
3	do	do					13	64				
4	do	do					5	92				
	French River	do					6	57				
1	Gladstone & Bright	do					19	25				
1	Gordon	do					34	70				
3	do	do					113	10				
4	do	do					23	15				
1	Gurd & Pringle	do					13	90				
1	Hagerman	do					43	21				
2	do	do					24	41				
3	do	do					13	89				
	Hungerford & Tyendinaga	do					24	00				
1	Hunsworth	do					32	00				
2	do	do					20	25				
3	do	do					31	97				
							219,594	99				701,614 81

Carried forward ....

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	219,594 99			701,614 51
	PUBLIC SCHOOLS—*Continued.*				
Treasurer, School Section—					
4 Himsworth	Allowance *re* Public Schools	20 37			
1 Howland	do	59 00			
2 do	do	26 80			
3 do	do	13 55			
5 do	do	21 85			
6 do	do	7 50			
1 Joly	do	12 15			
1 Johnston	do	16 40			
1 Keewatin	do	55 25			
1 Korah base line	do	21 85			
2 do west	do	19 25			
3 do east	do	16 85			
1 Lount	do	12 97			
2 do	do	10 31			
1 Lylester	do	24 40			
1 Lefroy & Plummer	do	19 25			
2 do Thessalon	do	12 85			
2 McDonald & Meredith	do	18 00			
2 McDougall	do	15 31			
3 do	do	11 91			
4 do	do	17 77			
1 McMurrich	do	14 38			
2 do	do	11 38			
3 do	do	2 01			
4 do	do	18 19			
5 do	do	14 75			
1 McKenzie	do	1 67			
2, 3 and 4 McKellar	do	97 33			
1 Machar	do	12 24			
2 do	do	37 62			
3 do	do	20 88			
1 Mills	do	18 00			
1 Monteith	do	10 38			
3 do	do	14 31			
Murilla Station	do	8 45			
1 Nipissing	do	33 54			

2 do	do	5 53			
3 do	do	18 60			
2 Oliver	do	7 75			
1 Patterson	do	37 18			
1 Perry	do	41 90			
2 do	do	19 75			
3 do	do	11 73			
4 do	do	25 70			
5 do	do	15 11			
6 do	do	20 36			
1 Plummer	do	23 15			
2 do & Rose	do	18 00			
1 Rutherford	do	27 50			
1 Rat Portage	do	108 00			
1 Robinson	do	10 00			
1 Ryerson	do	12 79			
2 do	do	21 26			
3 do	do	21 79			
4 do	do	14 49			
1 Schreiber	do	21 85			
1 Sandfield	do	12 00			
2 do	do	20 85			
4 do	do	18 00			
1 Spragge	do	29 55			
1 Strong	do	22 25			
4 do	do	89 72			
5 do	do	11 15			
6 do	do	16 25			
1 Spence	do	20 81			
2 do	do	19 39			
3 do	do	1 67			
4 do	do	13 37			
5 Shequiandah	do	10 70			
1 St. Joseph's Island	do	18 40			
2 do	do	21 85			
3 do	do	10 00			
4 do	do	15 10			
5 do	do	31 25			
6 do	do	27 00			
1 Tarbutt	do	29 55			
2 Tarbutt and Laird	do	18 00			
4 Tarentorus	do	9 45			
1 Tehkummah	do	32 15			
2 do	do	19 25			
3 do & Sandfield	do	11 55			
2 Thessalon	do	38 55			
3 do	do	14 40			
1 Wells & Parkinson	do	8 00			
1 Wallbridge	do	45 29			
	Carried forward	221,461 25			701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	221,461 65			701,614 81
	PUBLIC SCHOOLS—*Continued.*				
Treasurer, School Section—					
2 Wallbridge	Allowance *re* Public Schools	23 27			
Wilson	do	13 54			
1 Victoria	do	20 55			
			221,519 01		
	SEPARATE SCHOOLS.				
Trustees, City of—					
Belleville	Allowance *re* Separate Schools	238 00			
Brantford	do	155 50			
Guelph	do	236 50			
Hamilton	do	777 00			
Kingston	do	507 50			
London	do	456 00			
Ottawa	do	2,383 00			
Stratford	do	179 00			
St. Catharines	do	286 50			
St. Thomas	do	150 00			
Toronto	do	2,380 00			
Trustees, Town of—					
Almonte	do	85 50			
Amherstburg	do	156 50			
Barrie with 12 Innisfil	do	91 50			
Berlin	do	115 50			
Brockville	do	243 50			
Chatham	do	151 00			
Cobourg	do	166 00			
Cornwall	do	420 50			
Dundas	do	156 00			
Galt	do	58 50			
Goderich	do	65 50			
Ingersoll	do	67 00			
Lindsay	do	267 00			
L'Orignal	do	8 00			
Newmarket	do	40 00			
Niagara Falls	do	81 00			

Oakville	do		33 50			
Oshawa	do		77 50			
Orillia	do		63 00			
Owen Sound	do		59 50			
Port Arthur	do		212 50			
Paris	do		62 50			
Pembroke	do		103 00			
Parkhill	do		33 00			
Perth	do		102 50			
Peterboro'	do		363 00			
Picton	do		47 00			
Prescott	do		235 50			
Rat Portage	do		13 50			
Sarnia	do		96 00			
St. Mary's	do		48 00			
Thorold	do		118 50			
Trenton	do		227 00			
Whitby	do		30 00			
Trustees, Village of—						
Alexandria	do		135 50			
Arnprior	do		119 50			
Arthur	do		58 00			
Elora	do		39 50			
Fergus	do		15 50			
Hastings	do		37 50			
Merritton	do		47 00			
Port Colborne	do		38 00			
Port Dalhousie	do		31 50			
Portsmouth	do		38 50			
Renfrew	do		119 50			
Wallaceburg	do		62 00			
Weston	do		27 50			
Trustees, School Section—						
10 Adjala	do		24 50			
3 Alfred	do		13 50			
7 Alfred with 8 Plantagenet	do		15 50			
7 Alfred	do		27 00			
3 & 4 Anderson	do		28 00			
6 Artemesia with 7 Glenelg	do		7 50			
6 Arthur	do		49 50			
10 do	do		27 50			
4 Aspedel	do		26 50			
6 Artemesia	do		10 00			
6 Biddulph	do		32 50			
9 Biddulph with 1 McGillivray	do		6 00			
Carried forward			12,884 50	221,519 01		701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	12,881 50	221,519 01	.....	701,614 81
	SEPARATE SCHOOLS—*Continued.*				
Trustees, School Section—					
1 (15) Brighton	Allowance *re* Separate Schools	11 00			
6 Burgess, North	do	10 50			
3, 4 & 10 Caledonia	do	30 50			
2 Cambridge	do	23 50			
6 & 7 Cambridge	do	42 50			
1 Carrick	do	35 00			
2 do	do	24 00			
14 do	do	76 00			
15 Charlottenburg	do	38 50			
1 Cornwall	do	17 50			
16 do	do	74 00			
4 Crosby North	do	45 50			
7 do	do	4 00			
9 Downie	do	22 00			
2 Edwardsburgh	do	10 50			
7 Ellice	do	19 50			
5 Finch	do	51 00			
2 Flamboro' West	do	7 50			
5 Glenelg	do	26 00			
7 do with 6 Artemesia	do	6 50			
1 Gloucester with 3 Osgoode	do	5 00			
4, 5 and 12 Gloucester	do	16 00			
14 Gloucester	do	48 50			
1 Grattan	do	90 00			
21 Haldimand	do	21 00			
9 Harwick	do	25 00			
2 E. Hawkesbury	do	29 00			
4 do	do	18 00			
7 do	do	79 00			
10 do	do	27 00			
12 do	do	19 50			
15 do	do	19 50			
16 do	do	4 00			
3 Hibbert	do	24 00			
4 W. Hawkesbury	do	67 00			

2	Hullett	do					11	00			
3	Holland, Glenelg, etc.	do					15	00			
12	Innisfil with Town of Barrie	do					5	50			
7	Innisfil with Town of Barrie	do					4	50			
8	Kingston	do					16	00			
7	Kitley	do					3	50			
14	Lancaster	do					27	50			
3	Longueil	do					12	00			
4	W. Longueil	do					17	00			
12	B Lochiel	do					34	00			
13	A do	do					20	50			
4	Maidstone with 2 Rochester	do					29	50			
3	A Malden	do					49	00			
3	B do	do					30	00			
3	Mara	do					70	50			
3, 4	and 5 Moore	do					17	00			
4	Mornington	do					25	00			
3	March	do					9	50			
1	Marmora	do					11	00			
1	McGillivray with 9 Biddulph	do					7	00			
1	McKillop	do					25	50			
7	Nepean	do					34	00			
15	A do	do					169	00			
15	B do	do					53	00			
1	Nichol	do					31	00			
5	Normanby	do					34	50			
10	do	do					24	50			
1	Osgoode	do					25	00			
2	do	do					11	50			
2	(15) do	do					7	00			
10	Otonabee	do					18	00			
3	Osgoode with 1 Gloucester	do					4	50			
8	Peel	do					8	00			
12	do	do					35	00			
5	Percy	do					18	50			
12	do with 12 Seymour	do					6	00			
9	Plantagenet	do					26	00			
7	do S	do					44	00			
8	do with 7 Alfred	do					12	00			
6	Proton	do					33	50			
1	Raleigh	do					34	50			
5	do	do					23	50			
6	do	do					47	50			
							15,093	50	221,519	01	701,614 81

Carried forward

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	15,093 50	221,519 01	.....	701,614 81
	SEPARATE SCHOOLS—*Continued.*				
Trustees, School Section—					
10 and 17 Richmond	Allowance *re* Separate Schools	8 50			
2 Rochester with 4 Maidstone	do	21 50			
12 Roxboro'	do	54 00			
6 Russell	do	62 50			
7 do	do	16 00			
1 Rat Portage	do	30 70			
2 Stafford	do	30 00			
7 Stamford	do	31 50			
6 Stephen	do	49 00			
7 Sydenham	do	26 50			
14 (2) do	do	16 00			
12 Seymour with 12 Percy	do	6 50			
5 Sheffield	do	22 50			
5 Sombra	do	30 00			
2 Tiny	do	82 50			
Toronto Gore	do	21 00			
1 E. and W. Tilbury	do	55 00			
7 Vespra	do	12 50			
13 Waterloo	do	87 00			
1 Wawanosh, W.	do	22 50			
9 and 10 Wellesley	do	27 00			
5 Wellesley	do	16 50			
10 do	do	33 00			
11 do	do	33 00			
12 do	do	20 00			
13 Westminster	do	25 50			
10 W. Williams	do	24 00			
15½ Wilmot	do	41 50			
8 Windham	do	24 50			
1 Wolfe Island	do	19 50			
2 do	do	24 00			
4 do	do	35 50			
4 Yonge and Escott R.	do	4 50			
1 York	do	37 00			
			16,144 70		

	PUBLIC AND SEPARATE SCHOOLS.				
	EXPENSES.				
Wm. Briggs	Scripture readings, etc.	153 88			
J. Notman	Stationery	408 74			
F. Porter	Postage stamps	100 00			
Warwick & Sons	Printing	32 85			
A. Campbell	Postage stamps	3 00			
			698 47		
				238,362 18	
	POOR SCHOOLS.				
Treasurer County of Bruce	Allowance *re* Poor Schools		120 00		
Dufferin	do		688 00		
Haliburton	do		2,040 00		
Lennox and Addington	do		484 00		
Peterborough	do		232 00		
Renfrew	do		2,636 00		
Victoria	do		2,080 00		
Trustees, School Section—					
24 Agusta	do		12 00		
2 Allan	do		32 00		
1 Armour	do		32 00		
2 do	do		32 00		
3 do	do		40 00		
4 do	do		32 00		
5 do	do		40 00		
1 Aird Island	do		32 00		
1 Assignac	do		24 00		
2 do	do		24 00		
3 do	do		36 00		
6 do	do		36 00		
7 do & Tekhummah	do		36 00		
6 Arthur	do		25 00		
10 do	do		50 00		
1 Anderson	do		50 00		
1 Barrie	do		16 00		
2 do	do		16 00		
4 do	do		16 00		
5 do	do		16 00		
6 do	do		16 00		
1 Bangor, Wicklow and McCabe	do		24 80		
2 B Bangor, Wicklow and McCabe	do		24 80		
2 M Bangor, Wicklow and McCabe	do		20 80		
	Carried forward		8,963 40	238,362 18	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		8,963 40	238,362 18	701,614 81
Trustees, School Section—	POOR SCHOOLS—*Continued.*				
4 Bangor, Wicklow and McCabe	Allowance *re* Poor Schools		33 60		
1 Barrie Island	do		32 00		
1 Bidwell	do		36 00		
1 Billings and Allan	do		28 00		
13 Bathurst	do		16 00		
26 Brighton	do		64 00		
1 Bruce Mines	do		24 00		
2 Brunell	do		80 00		
3 do	do		80 00		
4 do	do		80 00		
5 do	do		80 00		
6 do	do		80 00		
1 Beaver Mines	do		100 00		
2 Campbell and Allan	do		36 00		
3 do do	do		36 00		
19 Clarke	do		32 00		
1 Cobden	do		36 00		
1 Carlow and Mayo	do		8 80		
2 do	do		25 20		
3 do	do		24 80		
4 do	do		16 80		
5 do	do		21 60		
1 Cavan	do		20 00		
2 Cardwell	do		60 00		
5 do	do		50 00		
6 do	do		60 00		
1 Cockburn Island	do		32 00		
2 do	do		32 00		
1 Carnarvon	do		24 00		
2 do	do		28 00		
3 do	do		40 00		
7 N Crosby	do		40 00		
8 do	do		40 00		
11 do	do		40 00		
1 Clarendon and Miller	do		60 00		
2 do do	do		64 00		

3 do do	do			52 00		
8 do do	do			52 00		
9 do do	do			68 00		
1 Coffin and Galbraith	do			28 00		
2 do do	do			32 00		
1 Chapman	do			32 00		
2 do	do			32 00		
3 do	do			40 00		
1 Croft	do			40 00		
2 do	do			32 00		
1 Chaffey	do			80 00		
3 do	do			80 00		
4 do	do			80 00		
5 do	do			80 00		
6 do	do			80 00		
7 do	do			80 00		
8 do	do			80 00		
9 do	do			80 00		
Christie School Board	do			96 00		
2 Day and Kirkwood	do			36 00		
1 Dalhousie	do			16 00		
5 do	do			16 00		
9 do	do			16 00		
10 do	do			16 00		
10 do and Lavant	do			40 00		
1, 4, 5 and 6 Darling	do			60 00		
1 Day and Gladstone	do			32 00		
1 Dover	do			40 00		
2 Dungannon & Faraday	do			21 60		
3 do	do			12 80		
4 do	do			18 40		
5 do	do			13 60		
6 do	do			18 40		
7 do	do			16 80		
8 do	do			20 00		
1 Dawson	do			100 00		
2 Elzivir	do			20 00		
5 do	do			24 00		
6 do	do			16 00		
7 do	do			12 00		
12 Escott, Front	do			40 00		
20 Edwardsburg	do			16 00		
23 do	do			16 00		
10 Ekfrid	do			50 00		
1 Fenwick	do			36 00		
Fort William	do			72 00		
1 Fort Francis	do			150 00		
2 Franklin	do			80 00		
3 do	do			80 00		
		Carried forward		12,773 80	238,362 18	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		12,773 80	238,362 18	701,614 81
	POOR SCHOOLS—*Continued.*				
Trustees, School Section—					
1 Foley	Allowance *re* Poor Schools		32 00		
2 do	do		32 00		
3 do	do		48 00		
4 do	do		32 00		
4 Fitzroy	do		20 00		
1 French River	do		36 00		
1 Gladstone & Bright	do		32 00		
1 Gibson	do		60 00		
1 Gordon	do		32 00		
3 do	do		40 00		
4 do	do		100 00		
1 Gurd	do		32 00		
1 Goulbourn	do		20 00		
1 Hagerman	do		40 00		
2 do	do		44 00		
3 do	do		40 00		
1 Himsworth, South	do		32 00		
2 Himsworth	do		32 00		
3 N. do	do		40 00		
4 do	do		40 00		
1 Howland	do		40 00		
2 do	do		32 00		
3 do	do		32 00		
5 do	do		36 00		
6 do	do		100 00		
1 Humphrey	do		60 00		
2 do	do		60 00		
3 do	do		60 00		
15 Huntingdon	do		20 00		
17 Hope	do		20 00		
18 do	do		20 00		
7 Huntley	do		20 00		
4 Hungerford	do		24 00		
20 do	do		24 00		
21 do	do		24 00		
22 do	do		24 00		

5 Innisfil	do		40 00		
1 Ignace	do		70 00		
1 Johnston	do		48 00		
2 do	do		100 00		
1 Joly	do		40 00		
5 Jocelyn, St. Joseph's I'd	do		32 00		
1 Keewatin	do		48 00		
8 Kennebec	do		10 00		
Korah Township Board	do		84 00		
1, 2, 3, 4 Lavant	do		48 00		
5 do	do		40 00		
2 Leeds and Lansdowne	do		16 00		
7 do do	do		16 00		
3 Limerick	do		12 00		
4 do	do		10 40		
1 Lefroy and Plummer	do		28 00		
2 do Thessalon	do		28 00		
1 Lount	do		40 00		
2 do	do		32 00		
1 Lylester	do		100 00		
10 Marmora	do		20 00		
8 Mara	do		64 00		
2 Manvers	do		20 00		
9 do	do		20 00		
1 Machar	do		40 00		
2 do	do		36 00		
3 do	do		40 00		
15 Maryboro'	do		100 00		
3 do	do		20 00		
1 Medora	do		60 00		
2 do	do		60 00		
3 do	do		60 00		
4 do	do		60 00		
5 do	do		60 00		
6 do	do		60 00		
1 Monteith	do		84 00		
12 Marlborough	do		20 00		
1 Mills	do		36 00		
2 Monck	do		60 00		
4 do	do		60 00		
6 do	do		60 00		
1 Monteagle and Herschel	do		8 80		
2 do	do		12 80		
3 do	do		8 00		
4 do	do		5 60		
5 do	do		12 00		
6 do	do		11 20		
7 do	do		14 40		
8 do	do		12 80		
	Carried forward		16,121 80	238,362 18	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		16,121 80	238,362 18	701,611 81
	POOR SCHOOLS—*Continued.*				
Trustees, School Section—					
7 Montague	Allowance *re* Poor Schools		16 00		
8 do	do		16 00		
9 do	do		16 00		
10 do	do		16 00		
11 do	do		16 00		
14 do	do		16 00		
15 Mornington	do		60 00		
Morrison School Board	do		280 00		
2 Muskoka	do		60 00		
4 do	do		60 00		
5 do	do		60 00		
6 do	do		60 00		
Muskoka Mills	do		60 00		
17 Madoc	do		16 00		
12 Matchedash	do		60 00		
McKellar School Board	do		120 00		
2 McDonald & Meredith	do		36 00		
1 McKenzie	do		20 00		
2 McDougall	do		40 00		
3 do	do		32 00		
4 do	do		32 00		
1 McMurrich	do		36 00		
2 do	do		36 00		
3 do	do		32 00		
4 do	do		32 00		
5 do	do		40 00		
2 Normanby	do		16 00		
1 Nipissing	do		40 00		
2 do	do		32 00		
3 do	do		40 00		
1 Oliver	do		32 00		
2 do	do		32 00		
5 Orillia	do		40 00		
11 do	do		60 00		
13 do	do		60 00		
1 Osso	do		32 00		

2 do	do			32 00		
3 do	do			32 00		
4 do	do			32 00		
5 do	do			16 00		
6 do	do			32 00		
7 do	do			16 00		
8 do	do			16 00		
9 do	do			32 00		
21 Oxford	do			20 00		
2 Osgoode	do			20 00		
3 do	do			20 00		
7 Pakenham	do			16 00		
1 Palmerston & Canonto	do			32 00		
2 do	do			32 00		
3 do	do			32 00		
4 do	do			32 00		
5 do	do			32 00		
6 do	do			32 00		
1 Prince	do			50 00		
1 Patterson	do			44 00		
16 Portland	do			9 60		
1 Perry	do			32 00		
2 do	do			60 00		
3 do	do			36 00		
4 do	do			36 00		
5 do	do			32 00		
6 do	do			32 00		
7 do	do			40 00		
3 Proton	do			12 00		
11 do	do			12 00		
14 do	do			12 00		
1 Plummer	do			36 00		
2 do and Rose	do			36 00		
1 Rama	do			64 00		
2 do	do			64 00		
3 do	do			64 00		
4 do	do			64 00		
1 (U) Rama	do			64 00		
1 Robinson	do			32 00		
16 Ramsay	do			16 00		
1 & 2 Rat Portage	do			100 00		
1 Rutherford	do			32 00		
1 Rama	do			64 00		
1 Ryerson	do			32 00		
2 do	do			32 00		
3 do	do			32 00		
4 do	do			32 00		
1 Sandfield	do			36 00		
2 do	do			32 00		
		Carried forward		19,489 40	238,362 18	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		19,489 40	238,362 18	701,614 81
	POOR SCHOOLS—*Continued.*				
Trustees, School Section—					
4 Sandfield	Allowance *re* Poor Schools		32 00		
5 Shequiandah	do		40 00		
2 N. Sherbrooke	do		16 00		
S. Sherbrooke Sch'l. Board	do		100 00		
1 Spragge	do		32 00		
1 Snowden	do		20 00		
1 Sinclair	do		80 00		
2 do	do		80 00		
2 Stisted	do		80 00		
2 (U) do	do		80 00		
4 do	do		80 00		
5 do	do		80 00		
1 Schreiber	do		70 00		
3 Southwold	do		80 00		
21 do	do		80 00		
1 Strong	do		32 00		
3 do	do		40 00		
4 do	do		40 00		
5 do	do		32 00		
6 do	do		40 00		
1 Spence	do		32 00		
2 do	do		40 00		
3 do	do		21 00		
4 do	do		55 00		
1 St. Josephs' Island	do		20 00		
2 do	do		32 00		
3 do	do		36 00		
4 do	do		32 00		
5 do	do		32 00		
6 do	do		36 00		
7 do	do		32 00		
10 do	do		32 00		
1, 5, 6, 9 & 12 Somerville.	do		150 00		
1 Tarbutt	do		36 00		
2 do and Laird	do		36 00		
4 Tarentorus	do		28 00		

8 Tay	do						60 00				
14 do	do						40 00				
15 do	do						60 00				
5 Tecumseth	do						60 00				
13 & 17 Tecumseh & Essa.	do						80 00				
1 Tehkummah	do						32 00				
2 do	do						140 00				
3 do	do						45 00				
3 do & Sandfield.	do						40 00				
1 Thessalon	do						16 00				
2 do	do						28 00				
1. Thompson	do						100 00				
1 Tilbury, E	do						40 00				
1 Tudor & Cashel	do						16 80				
2 do	do						19 20				
5 do	do						15 20				
7 do	do						16 00				
9 do	do						12 80				
30 Tyendinaga	do						24 00				
1 Victoria	do						32 00				
12 Wallace	do						30 00				
1 Watt	do						60 00				
2 do	do						120 00				
3 do	do						60 00				
4 do	do						60 00				
5 do	do						60 00				
7 do	do						75 00				
1 Wells	do						100 00				
1 Wallbridge	do						58 00				
2 do	do						58 00				
1 Wollaston	do						18 40				
6 do	do						12 00				
8 do	do						14 40				
10 do	do						9 60				
2 do & Faraday.	do						12 00				
1 (U) Wilson	do						58 00				
1 Wood	do						60 00				
5 Yonge, Front	do						16 00				
Trustees, Roman Catholic School Section—											
6 Artemesia	do						4 50				
6 & 7 Artemesia & Glenelg.	do						70 50				
1 Bonfield	do						60 00				
6 N. Burgess	do						30 00				
3, 4 & 10 Caledonia	do						30 00				
7 N. Crosby	do						100 00				
2 Edwardsburg	do						40 00				
2 W. Flamboro'	do						35 00				
5 Glenelg	do						30 00				
							23,434 80	238,362 18	701,614 81		

Carried forward

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		23,434 80	238,362 18	701,614 81
	POOR SCHOOLS—*Continued.*				
Trustees Roman Catholic School Section—					
10 E. Hawkesbury	Allowance *re* Poor Schools		50 00		
9 Harwich	do		45 00		
21 Haldimand	do		50 00		
12 B. Lochiel	do		50 00		
4 W. Longuiel	do		30 00		
14 Lancaster	do		30 00		
3 L'Orignal	do		40 00		
15 B. Nepean	do		30 00		
10 Otonabee	do		25 00		
7 N. Plantagenet	do		40 00		
8 Peel	do		30 00		
2 Papineau	do		35 00		
10 & 17 Richmond	do		30 00		
Rat Portage	do		40 00		
6 Russell	do		50 00		
Sault Ste. Marie	do		40 00		
7 Stamford	do		50 00		
1 Toronto Gore	do		40 00		
7 Vespra	do		35 00		
10½ W. Williams	do		40 00		
1 Widdifield	do		50 00		
Weston	do		25 00		
4 Yonge and Escott	do		30 00		
1 York	do		25 00		
J. Lister	Cartage		60		
C. P. Railway	Charges		1 38		
Map and School Supply Co.	Maps, etc		252 19		
H. C. Dixon	Postage stamps		105 00		
F. Porter	do		100 00		
Warwick & Sons	Printing		26 57		
Map and School Supply Co.	Mounting maps		101 60		
				24,932 14	

MODEL SCHOOLS.

The Public School Board of Trustees—						
Barrie	Allowance re Model Schools			150 00		
Beamsville	do			150 00		
Berlin	do			150 00		
Bracebridge	do			150 00		
Bradford	do			150 00		
Brampton	do			150 00		
Brantford	do			150 00		
Caledonia	do			150 00		
Chatham	do			150 00		
Clinton	do			150 00		
Cobourg	do			150 00		
Cornwall	do			150 00		
Durham	do			150 00		
Elora	do			150 00		
Farmersville	do			150 00		
Forest	do			150 00		
Galt	do			150 00		
Gananoque	do			150 00		
Goderich	do			150 00		
Hamilton	do			150 00		
Ingersoll	do			150 00		
Kingston	do			150 00		
Kincardine	do			150 00		
Lindsay	do			150 00		
London	do			150 00		
Madoc	do			150 00		
Martintown	do			150 00		
Meaford	do			150 00		
Milton	do			150 00		
Mitchell	do			150 00		
Morrisburg	do			150 00		
Mount Forest	do			150 00		
Napanee	do			150 00		
Newmarket	do			150 00		
Norwood	do			150 00		
Orangeville	do			150 00		
Owen Sound	do			150 00		
Parkdale	do			150 00		
Perth	do			150 00		
Picton	do			150 00		
Port Hope	do			150 00		
Port Perry	do			150 00		
Prescott	do			150 00		
Renfrew	do			150 00		
Richmond	do			150 00		
St. Thomas	do			150 00		
Sarnia	do			150 00		
		Carried forward		7,050 00	263,294 32	701,614 81

EDUCATION—*Continued*..

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		7,050 00	263,294 32	701,614 81
The Public School Board of Trustees—	MODEL SCHOOLS -*Continued.*				
Simcoe	Allowance *re* Model Schools		150 00		
Stratford	do		150 00		
Strathroy	do		150 00		
Toronto	do		150 00		
Vankleekhill	do		150 00		
Welland	do		150 00		
Walkerton	do		150 00		
Whitby	do		150 00		
Windsor	do		150 00		
Woodstock	do		150 00		
Warwick & Sons	Printing and binding		30 50		
J. Notman	Stationery		14 75		
Copp, Clark Co.	Stationery and books		15 46		
H. C. Dixon	Postage stamps		50 00		
				8,660 71	
The Public School Inspector, County of —	TEACHERS' INSTITUTES.				
Algoma	Allowance *re* Teachers' Institutes		25 00		
Algoma N. D.	do		25 00		
Brant	do		45 00		
Bruce East	do		25 00		
Bruce West	do		25 00		
Carleton	do		25 00		
Dufferin	do		25 00		
Dundas	do		25 00		
Durham	do		45 00		
Elgin	do		45 00		
Essex North	do		25 00		
Frontenac	do		25 00		
Grenville	do		25 00		
Grey East	do		25 00		
Grey West	de		25 00		
Glengarry	do		25 00		
Haliburton	do		25 00		

Hastings North	do		45 00				
Hastings South	do		45 00				
Halton	do		45 00				
Haldimand	do		25 00				
Huron North	do		45 00				
Huron West	do		25 00				
Kent East	do		25 00				
Kent West	do		25 00				
Lambton West	do		45 00				
Lambton East	do		45 00				
Leeds	do		25 00				
Lincoln	do		25 00				
Lennox and Addington	do		25 00				
Middlesex East	do		25 00				
Middlesex West	do		25 00				
Muskoka	do		25 00				
Norfolk	do		25 00				
Northumberland	do		45 00				
Ontario	do		45 00				
Oxford	do		45 00				
Parry Sound	do		45 00				
Prince Edward	do		25 00				
Prescott and Russell	do		25 00				
Peel	do		25 00				
Perth	do		45 00				
Renfrew	do		25 00				
Simcoe North	do		25 00				
Simcoe South	do		25 00				
Stormont	do		25 00				
Victoria East	do		45 00				
Victoria West	do		25 00				
Waterloo	do		25 00				
Wellington North	do		50 00				
Wellington South	do		45 00				
Welland	do		25 00				
Wentworth	do		45 00				
York North	do		25 00				
York South	do		25 00				
Public School Inspector, City of Hamilton	do		25 00		1,890 00		
Kingston	do		25 00				
Ottawa	do		25 00				
St. Catharines	do	1887-8	50 00				
Toronto	do		25 00				
Warwick & Sons	Printing and binding			7 41			
J. J. Tilley	Services, special work, Algoma and Parry Sound			100 00			
					107 41	1,997 41	
		Carried forward				273,952 44	701,6 4 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward ...	.....	.....	273,952 44	701,614 81
	HIGH SCHOOLS AND COLLEGIATE INSTITUTES.				
Treasurer High School Board—					
Alexandria	Allowance *re* High Schools and Collegiate Institutes ..	.....	447 53		
Almonte	do	.....	657 42		
Arnprior	do	.....	531 27		
Aylmer	do	.....	985 12		
Barrie	do	.....	1,287 08		
Beamsville	do	.....	476 80		
Belleville	do	.....	929 03		
Berlin	do	.....	935 05		
Bowmanville	do	.....	752 87		
Bradford	do	.....	514 45		
Brampton	do	.....	868 65		
Brantford	do	.....	1,622 12		
Brighton	do	.....	506 23		
Brockville	do	.....	772 78		
Caledonia	do	.....	621 12		
Campbellford	do	.....	662 62		
Carleton Place	do	.....	546 08		
Cayuga	do	.....	471 92		
Chatham	do	.....	1,437 41		
Clinton	do	.....	1,188 79		
Cobourg	do	.....	1,221 45		
Colborne	do	.....	526 93		
Collingwood	do	.....	1,567 47		
Cornwall	do	.....	700 25		
Dundas	do	.....	519 18		
Dunnville	do	.....	606 55		
Dutton	do	.....	612 25		
Elora	do	.....	541 07		
Essex Centre	do	.....	540 40		
Farmersville	do	.....	684 22		
Fergus	do	.....	514 65		
Galt	do	.....	1,602 30		
Gananoque	do	.....	517 75		
Goderich	do	.....	881 98		

Grimsby	do			488 85		
Guelph	do			1,426 38		
Georgetown	do			481 43		
Hamilton	do			1,646 07		
Harriston	do			711 07		
Hawkesbury	do			549 35		
Ingersoll	do			1,215 41		
Iroquois	do			592 52		
Kemptville	do			544 55		
Kincardine	do			709 63		
Kingston	do			1,367 33		
Lindsay	do			930 59		
Listowel	do			581 23		
London	do			1,700 07		
Markham	do			518 45		
Mitchell	do			645 90		
Morrisburg	do			911 17		
Mount Forest	do			847 56		
Napanee	do			876 07		
Newburgh	do			493 85		
Newcastle	do			459 62		
Newmarket	do			632 78		
Niagara Falls, South	do			488 48		
Norwood	do			474 07		
Oakville	do			511 25		
Oakwood	do			562 30		
Omemee	do			438 68		
Orangeville	do			467 95		
Orillia	do			765 92		
Oshawa	do			632 20		
Ottawa	do			897 75		
Owen Sound	do			1,662 66		
Paris	do			1,300 20		
Peterhall	do			664 50		
Pembroke	do			603 88		
Perth	do			685 48		
Peterboro	do			1,175 37		
Petrolia	do			1,800 60		
Picton	do			754 60		
Port Arthur	do			791 82		
Port Dover	do			962 12		
Port Hope	do			474 48		
Port Perry	do			775 82		
Port Rowan	do			814 13		
Prescott	do			466 10		
Renfrew	do			481 55		
Richmond Hill	do			683 86		
Ridgetown	do			490 56		
				1,293 67		
		Carried forward		66,808 96	273,962 44	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		66,868 95	273,952 44	701,614 81
	HIGH SCHOOLS AND COLLEGIATE INSTITUTES—*Continued.*				
Treasurer, High School Board					
Sarnia	Allowance *re* High Schools and Collegiate Institutes		828 74		
Seaforth	do		1,232 11		
Simcoe	do		669 60		
Smith's Falls	do		556 34		
Smithville	do		462 75		
Stratford	do		1,495 30		
Strathroy	do		1,448 17		
Streetsville	do		480 10		
St. Catharines	do		1,627 40		
St. Mary's	do		748 00		
St. Thomas	do		1,604 92		
Sydenham	do		497 45		
Stirling	do		552 52		
Thorold	do		534 03		
Toronto	do		1,712 15		
Trenton	do		674 60		
Tilsonburg	do		501 70		
Uxbridge	do		697 97		
Vienna	do		488 18		
Vankleek Hill	do		477 07		
Walkerton	do		908 85		
Wardsville	do		487 45		
Waterdown	do		491 35		
Welland	do		664 63		
Weston	do		455 67		
Whitby	do		1,344 83		
Williamstown	do		479 05		
Windsor	do		701 15		
Woodstock	do		1,409 10		
Barrie	Meteorological Grants		90 00		
Cornwall	do		90 00		
Goderich	do		90 00		
Hamilton	do		90 00		
Ottawa	do		90 00		
Pembroke	do		90 00		

Peterboro'...	do			90 00	
Simcoe	do			90 00	
Stratford	do			90 00	
Windsor	do			90 00	
Owen Sound	On account training work			72 36	
Warwick & Sons	Printing and binding			87 51	
					92,100 00
	TRAINING INSTITUTES.				
Board of Trustees, Collegiate Institute—					
Guelph	Allowance *re* Training Institute			400 00	
Hamilton	do			400 00	
Kingston	do			400 00	
Strathroy	do			400 00	
Owen Sound	do			294 97	
Miss C. Hart	Services *re* training of teachers, Kindergarten			200 00	
Warwick & Sons	Printing and binding			5 03	
					2,100 00
	INSPECTION OF NORMAL, HIGH, MODEL, PUBLIC AND SEPARATE SCHOOLS.				
	INSPECTION OF NORMAL, HIGH AND MODEL SCHOOLS.				
J. A. McLellan	Twelve months' salary as Inspector of Normal Schools and Director of Teachers' Institutes		2,600 00		
J. E. Hodgson	Twelve months' salary as Inspector of High Schools		2,300 00		
John Seath	do	do do	2,300 00		
J. J. Tilley	do	do County Model Schools	1,750 00		
Warwick & Sons	Printing and binding		304 14		
J. Notman	Stationery		40 74		
Copp, Clark Co	Diagrams, laboratory tables		20 00		
Brown Bros	Blank books		1 00		
Express Co	Charges		35 40		
W. McBride	Refund of expenses *re* Stratford investigation		12 60		
Geo. A. Chase	Services and expenses *re* Collegiate Institutes		46 90		
P. S. Campbell	Services *re* Training Institutes' examinations		16 00		
Board of Trustees, Owen Sound, C.I	On account of training Institute		32 67		
G. M. Adam	Service *re* catalogue		50 00		
J. A. McLellan	Travelling expenses including $395.20 for 1887		400 00		
J. J. Tilley	do		709 95		
J. E. Hodgson	do		400 00		
J. Seath	do		400 00		
J. G. Hodgins	do *re* Collingwood investigation		11 70		
G. W. Arnott	Expenses as witness do		4 00		
				11,435 10	
	Carried forward			11,435 10	368,152 44	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		11,435 10	368,152 44	701,614 81
	INSPECTION OF PUBLIC AND SEPARATE SCHOOLS.				
Rev. Geo. Grant	Twelve months' salary as Inspector of Public Schools, Parry Sound	1,500 00			
D. McCaig	do do Algoma	1,500 00			
J. F. White	do do Separate Schools	1,700 00			
C. Donovan	do do do	1,700 00			
Atkin, W	Salary as Inspector	660 00			
Alexander, W	do	693 75			
Ball, J. H., M.A	do	480 00			
Barnes, C. A., B.A	do	520 00			
Blair, Rev. G., M.A	do	395 00			
Brebner, John	do	592 50			
Brown, J. C	do	510 00			
Brown, Arthur	do	458 75			
Burrows, F	do	641 25			
Campbell, N. W	do	556 25			
Campbell, Alex	do	520 00			
Carlyle, W	do	617 50			
Carson, J. S	do	620 00			
Clapp, D. P., B.A	do	475 00			
Craig, J. J	do	400 00			
Clendenning, W. S	do	605 00			
Curry, C. D., B.A	do	252 50			
Colles, W. G	do	422 50			
Dearness, J	do	568 75			
Day, Isaac	do	427 50			
Deacon, J. S	do	440 00			
Davidson, A. B	do	505 00			
Fotheringham, D	do	605 00			
Girardot, Th	do	300 00			
Gordon, N	do	473 75			
Gordon, Thos	do	385 00			
Grey, Jas. B	do	415 00			
Grier, A	do	305 00			
Johnston, W., M.A	do	505 00			
Johnston, John	do	520 00			
Kelly, M. J., M.D	do	400 00			
Kinney, R. M., M.D	do	435 00			

Knight, J. H.	do		320 00			
McBrien, Jas.	do		735 00			
McDiarmid, D.	do		400 00			
McNaughton, A.	do		420 00			
McKee, Rev. Thos	do		596 25			
McKinnon, D. J.	do		486 25			
Mackintosh, W.	do		517 50			
Mallock, D. McG.	do		610 00			
Maxwell, D. A.	do		375 00			
Michell, F. L., B.A.	do		818 75			
Morgan, J. C., M.A.	do		655 00			
Moses, Clark	do		480 00			
Nichols, W. M., B.A.	do		390 00			
Pierce, Thos.	do		610 00			
Platt, G. D., B.A.	do		475 00			
Reazin, H.	do		784 50			
Spankie, W., M.D.	do		705 00			
Scarlett, E.	do		645 00			
Scott, R. G., B.A.	do		780 00			
Smith, J. H.	do		527 50			
Smirle, A.	do		678 50			
Summerby, W. J.	do		727 00			
Tilley, W. E., M.A.	do		625 00			
Tom, John E.	do		542 50			
Wadsworth, J. J., M.B.	do		620 00			
Clendenning, W. S.	Services *re* Inspection in remote districts		25 00			
Reazin, H.	do	do	134 75			
McCurry, P.	do	do	34 05			
McRea, W.	do	do	21 40			
Grant, D.	do	do	12 00			
Barnes, C. A.	do	*re* S. S. 5 Warwick.	21 60			
Sinclair, S. B.	Special services, etc.		14 00			
Wadsworth, J. J.	do		142 00			
Barnes, C. A.	do		73 40			
Warwick & Sons	Printing and binding		223 55			
J. Notman	Stationery		27 00			
H. C. Dixon	Postage stamps		123 00			
Copp, Clark Co.	Books		42 08			
D. Appleton & Co.	Reference books		3 00			
Williamson & Co.	do		2 50			
Century Company	Magazine		29			
N. E. Publishing Co.	Educational Journal		1 32			
Express Companies	Charges		38 20			
W. H. Ballard	Travelling expenses		126 80			
Rev. Geo. Grant	do		325 00			
D. McCaig	do		350 00			
C. Donovan	do		348 75			
J. F. White	do		342 45			
M. J. Kelly	do		13 00			
	Carried forward		39,103 89	11,435 10	368,152 44	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	39,103 89	11,435 10	368,152 44	701,614 81
	INSPECTION OF PUBLIC AND SEPARATE SCHOOLS—*Con.*				
H. Beer	Services and expenses *re* examinations	24 50			
W. Johnston	do *re* Lansdowne investigation	20 00			
Sundry Inspectors	Refund of postage	115 71			
Sundry newspapers	Advertising	101 60			
			39,365 70		
				50,800 80	
	DEPARTMENTAL EXAMINATIONS.				
G. P. Young	Services as Chairman of Central Committee of Examinators	350 00			
M. J. Kelly	Services as Examiner	300 00			
W. H. Ballard	do	300 00			
Geo. A. Rose	Twelve months' salary as printer and assistant	900 00			
S. A. May	do clerk	700 00			
			2,550 00		
Atkin, W	Services and expenses as Sub-Examiner	102 15			
Alexander, Wm	do	100 25			
Broderick, G. E	do	99 00			
Babington, F. W	do	24 48			
Barnes, C. A	do	62 00			
Craig, J. J	do	98 81			
Colles, W. H	do	67 00			
Carlyle, Wm	do	95 78			
Crawford, John	do	100 45			
Clapp, David	do	100 75			
Carlyle, Jas	do	94 85			
Curry, E. L	do	106 17			
Cruickshanks, A. D	do	100 97			
Chambers, G	do	39 78			
DeLurg, A. T	do	123 04			
Doan, R. W	do	93 54			
Duncan, J. McD	do	102 90			
Davies, W. H. B. D	do	92 21			
Fairclough, H. R	do	127 93			
Fraser, W. H	do	118 24			
Girardot, Ernest	do	114 62			

Gregory, Thos	do	103 85			
Grey, J. B	do	97 61			
Gray, Henry	do	96 85			
Gamble, J. B	do	27 54			
Haultain, T. A	do	144 76			
Horning, L. E	do	105 67			
Hutchison, A	do	100 25			
Hicks, R. W	do	94 85			
Inglis, Geo	do	72 56			
Johnston, G. W	do	94 56			
Kirk, George	do	105 30			
Kinney, R	do	107 35			
Kidd, W. G	do	104 55			
Maxwell, D. A	do	108 85			
Marshall, D.	do	102 48			
Mustard, W. P	do	122 68			
Michell, F. L	do	73 33			
Mill, W. J	do	40 50			
McIntosh, W	do	45 25			
McGill, A	do	93 40			
McGillivray, D	do	102 90			
Mackenzie, J. J	do	109 45			
McKay, A. C	do	111 35			
McGeary, J. H	do	108 73			
McMillan, A	do	94 85			
McNaughton, A	do	110 85			
Nichols, P. M	do	106 65			
O'Boyle, W. F	do	99 05			
Powell, F. C	do	104 30			
Porter, T. M	do	107 48			
Petrie, Alex	do	98 65			
Rowat, J. S	do	98 25			
Reid, J. W	do	129 46			
Rae, Alex. M	do	97 75			
Rannie, W	do	95 64			
Sinclair, S. B	do	10 00			
Stewart, J. R	do	100 25			
Summerby, W. J	do	111 95			
Shearer, J. G	do	93 88			
Slater, J. T	do	94 85			
Scarlett, E	do	99 05			
Stirling, Jno	do	99 90			
Steele, T. O	do	94 85			
Sullivan, D. C	do	94 85			
Smyth, T. H	do	100 97			
Sutherland, James	do	43 50			
Tanner, R. J	do	110 45			
Talbot, P	do	109 54			
	Carried forward	6,546 51	2,550 00	418,953 24	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	6,546 51	2,550 00	418,953 24	701,614 81
	DEPARTMENTAL EXAMINATIONS—*Continued.*				
Tilley, W. E.	Services and expenses as Sub-Examiner	97 40			
Van Slyke, G. W.	do	100 15			
Wilkinson, Wm	do	99 05			
Wismer, J. A	do	91 79			
Wark, Alex	do	105 05			
Whetham, C	do	142 46			
Wood, F.	do	98 65			
Youmans, J. R	do	91 79			
Kidd, W. G.	Services *re* N. S. Examinations	51 20			
Deacon, J. S	do do	12 35			
Allister, S. M	do do	15 00			
McKay, A	do do	35 00			
Doan, R. W.	do do	15 00			
McLeary, F.	do examination papers	30 00			
Fraser, W. H	do as Examiner, reading appeals	200 00			
Fairclough, H. R.	do do	33 50			
Warren, J	do do	36 00			
Smyth, Professor T.	do do	181 00			
McKay, A. C	do do	121 00			
Keys, D. R.	do do	175 00			
Fotheringham, T. J	do do	87 00			
Bryce, R. J	do *re* examinations	50 00			
			8,414 90		
S. Kew	Services as pressman	110 00			
Warwick & Sons	Printing and binding	415 25			
Rowsell & Hutchison	Printing	17 09			
Gwatkin & Son	Type, etc.	40 00			
Permanent Exhibition of Mf'gs	Engine for printing office	198 22			
			780 56		
J. Notman	Stationery	600 10			
Copp Clark Co	Reference books	4 80			
F. Porter	Drawing books	1 30			
D. Sutherland	do	1 35			
			607 55		

W. A. Brock	Seals	9 35			
Warwick & Sons	Tags	2 10			
Tingley & Stewart M'fg. Co.	Rubber stamps	3 00			
			14 45		
Verral Cab Co	Cab hire	5 50			
American Express Co	Charges	4 80			
Sundry persons	To pay charges	5 50			
G. N. W. Telegraph Co	Telegram	30			
Street Railway Co	Car tickets	6 85			
			22 95		
M. J. Kelly	Travelling expenses		51 75		
C. Hart	do re Kindergarten		50 00		
Journal of Education	Advertising re examinations		75 00		
				12,567 16	
	NORMAL AND MODEL SCHOOLS, TORONTO.				
	SALARIES.				
T. Kirkland	Twelve months' salary as Principal and Science Master		2,250 00		
J. Carlyle	do Second Master		1,800 00		
J. A. McFaul	do Drawing do		1,000 00		
Miss N. Gilmaye	do French Teacher		150 00		
S. H. Preston	do Music Master		800 00		
T. Parr	do Drill and Gymnastic Instructor		300 00		
A. McIntosh	do Head Master Boys' Model School		1,200 00		
R. W. Murray	do First Assistant do		1,000 00		
A. H. Sinclair	Eight do Second do do		565 00		
T. M. Porter	Four do do do do		285 00		
Miss M. Rose	Twelve do Third do do		650 00		
Miss M. T. Scott	do Head Mistress Girls' Model School		1,000 00		
Miss K. F. Hagarty	do First Assistant do		800 00		
Miss M. Meehan	do Second do do		700 00		
Miss M. Caulfield	do Third do do		650 00		
Miss A. E. Rose	Four do Fourth do do		216 67		
Miss C. M. Hart	Twelve do Kindergarten Teacher		800 00		
Miss E. Johnson	Nine and one half months' salary Assistant Kindergarten Teacher		380 00		
Miss M. Ross	Four months' do do		160 00		
A. H. Ewing	Twelve do salary as Head Gardener (including allowance for rent)		600 00		
H. Blunt	do Assistant do		400 00		
R. McCallum	do First Engineer		410 00		
H. Beesley	Three do Second do		100 00		
J. A. Grainger	Four do do do		266 83		
J. Moore	Twelve do Third do		400 00		
J. Mossman	One do Janitor Normal School		42 00		
R. Gilpin	Eleven do do do		467 00		
	Carried forward		17,392 50	431,520 40	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		17,392 50	431,520 40	701,614 81
	NORMAL AND MODEL SCHOOLS, TORONTO—*Continued.*				
	SALARIES—*Continued.*				
R. Gilpin	One months' salary as Janitor Boys' Model School		33 00		
T. Williamson	Eleven do do do do		367 00		
J. Abraham	Twelve do do do Girls' Model School		400 00		
Miss Daisy Walton	Services as Kindergarten Teacher, 1887		60 00		
Miss Jessie R. Young	do do do		60 00		
				18,312 50	
	EXPENSES.				
Warwick & Sons	Printing and binding	134 00			
J. Notman	Stationery	267 88			
Cyclostyle Co	Paper, etc	4 00			
			405 88		
Copp, Clark Co	Text books, etc	423 16			
Fred. Porter	do	18 90			
Selby & Co	Drawing books	6 55			
T. J. Day	Reference books	9 23			
A. & S. Nordheimer	Music books	7 05			
E. Ashdown	do	3 82			
Grip Printing & Publishing Co	Books	18 75			
			487 46		
Map and School Supply Co	Maps, etc	42 57			
S. R. G. Penson	do	3 75			
			46 32		
Map and School Supply Co	Furnishings *re* Kindergarten	69 46			
Miss C. Hart	Supplies do	8 00			
Miss G. Johnston	Cardboard, etc	2 00			
S. Hall	Paper boxes	50			
Mason & Risch	Piano tuning *re* Kindergarten	5 00			
			84 96		
Wheeler & Bain	Supplies *re* Science Department	7 21			
T. Eaton & Co	do do	6 77			
			13 98		

H. Miller & Co	Sponges	14 88			
Robinson Bros	Thermometer	75			
Map and School Supply Co	Force pumps and thermometer	12 10			
H. Miller & Co	Chemicals	2 00			
J. Davis & Co	Clay for models	1 00			
			30 73		
Geo. Belford	Readings to Normal School Students	12 00			
Agnes Knox	Lecture on Elocution	10 00			
Dr. D. Clark	do do	10 00			
Thomas O'Hagan	Lecture to Students	10 00			
			42 00		
C. Hart	Travelling expenses	30 20			
Street Railway Co	Car tickets	1 00			
			31 20		
J. Rose	Cartage	75			
Sundry newspapers	Subscriptions and advertisements	161 25			
			162 00		
				1,304 53	

NORMAL AND MODEL SCHOOLS, OTTAWA.

Salaries.

J. A. McCabe	Twelve months' salary as Principal		2,250 00		
Wm. Scott	do Second Master		1,800 00		
R. H. Whale	do Drawing do		800 00		
J. A. Gingnard	do French do		150 00		
W. G. Workman	do Music do		800 00		
E. B. Cope	do Clerk and Accountant		600 00		
do	do Drill and Gymnastic Master		300 00		
E. D. Parlow	do Head Master Boys' Model School		1,200 00		
Thomas Swift	do First Assistant do		1,000 00		
R. H. Cowley	do Second do do		850 00		
Miss M. Thomson	do Third do do		650 00		
Miss A. Schenick	do Head Mistress Girls' Model School		1,000 00		
Miss M. G. Joyce	do First Assistant do		800 00		
Miss M. A. Mills	do Second do do		700 00		
Miss M. E. Butterworth	do Third do do		650 00		
Miss E. Bolton	do Kindergarten Teacher		800 00		
Miss J. B. Hardie	Four do Assistant do		160 00		
W. Brethour	Twelve do First Engineer and Gardener		600 00		
L. Williams	Three do Assistant do		112 00		
James Mooney	Nine do do do		338 00		
do	Three do Laborer on grounds		100 00		
Thos. Bingham	Nine do do		300 00		
J. McGrath	Twelve do Janitor Normal School		510 00		
H. R. McDonald	do do Boys' Model School		400 00		
O. McDonald	do do Girls' do		400 00		
R. Brighton	do Nightwatchman		400 00		
	Carried forward		17,670 00	451,137 43	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	.....	17,670 00	451,137 43	701,614 81
	NORMAL AND MODEL SCHOOLS, OTTAWA—*Continued.*				
	SALARIES—*Continued.*				
Miss Jessie B. Hardy	Service as Assistant Teacher Kindergarten		60 00		
Miss M. H. Fleck	do do do		60 00		
Miss A. E. McKenzie	do do do		60 00		
				17,850 00	
	EXPENSES.				
Warwick & Sons	Printing and binding	38 96			
Free Press Printing Co	Printing	18 00			
J. Notman	Stationery	10 25			
J. Hope & Co	do	71 99			
Selby & Co	do	3 02			
			142 22		
Copp, Clark Co	Text and reference books	46 11			
J. Hope & Co	do	964 09			
T. J. Day	do	9 22			
Grip Printing & Publishing Co	do	18 75			
D. Appleton & Co	do	12 00			
C. Scribner's Sons	do	7 00			
E. Hart & Co	Magazines	36 85			
A. S. Woodburn	Directories	4 00			
H. J. Morgan	Dominion Registry	3 00			
			1,101 02		
Map & School Supply Co	Liquid slating, chart, etc.	13 30			
Bryson, Graham & Co	Cotton	60			
C. Rose & Co	Tape and pins	87			
J. Roberts	Chemicals	61 26			
H. Waters	do	1 35			
			77 38		
G. N. W. Telegraph Co	Telegrams	1 50			
J. Boyden	Use of chairs	12 50			
J. L. Orme & Son	Repairing and tuning piano	26 50			
A. S. Nordheimer	Rent of piano	5 00			
J. L. Orme & Son	do	5 00			

J. Wigmore	Removing piano	4 00			
E. M. Trowern	Engraving medal	75			
K. Quick	Repairing flag	1 00			
			56 25		
A. Schenick	Services as Substitute Teacher	12 00			
C. M. Leggo	do Kindergarten Teacher	7 50			
W. McIntosh	Services and expenses conducting Teachers' examinations	137 25			
W. J. Summerby	do do	129 10			
			285 85		
C. P. Railway Co	Freight charges	97			
Canada Atlantic Railway Co	do	50			
J. Hutton	Cartage	50			
T. Mooney	do	2 50			
H. Higgerty	do	2 85			
Express Co	Charges	17 00			
			24 32		
Eliza Boulton	Travelling expenses	50 00			
J. A. McCabe	do	44 00			
			94 00		
do	Grant for annual games	25 00			
J. Ferguson	Rent of Opera House *re* opening and closing exercises	40 00			
J. A. McCabe	To pay sundries	18 23			
Sundry newspapers	Subscriptions and advertisements	162 65			
			245 88		
	MUSEUM AND LIBRARY.			2,026 92	
	SALARIES.				
S. P. May	Twelve months' salary as Superintendent		1,700 00		
Miss J. M. Crooks	do Librarian		500 00		
W. Lemon	do Clerk and Messenger		600 00		
T. Greene	Five do Junior Clerk		166 00		
				2,966 00	
	EXPENSES.				
Copp, Clark Co	Books	116 80			
W. W. Smith	do	2 00			
D. Appleton & Co	do	26 82			
Williamson & Co	do	1 25			
J. E. Bryant & Co	do	10 00			
Powell & Hutchison	do	5 50			
J. A. McMillan	do	3 09			
E. L. Kellog & Co	do	4 00			
F. Porter	do	2 34			
Van Antwerp, Bragg & Co	do	73			
Hart & Co	Periodicals	37 60			
Union Publishing Co	Directories	9 00			
J. E. Bryant & Co	Law journal	1 50			
Rowsell & Hutchison	Law reports	82 47			
			303 10		
	Carried forward		303 10	473,980 35	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		303 10	473,980 35	701,614 81
	MUSEUM AND LIBRARY—*Continued.*				
	EXPENSES—*Continued.*				
Warwick & Sons	Printing and binding	295 58			
J. Notman	Stationery	34 80			
Miss Mildred Peel	Busts	525 00			
H. McCarthy	do	100 00			
John Sharpe	Repairing bust	8 50			
James Wright	do statuary	31 60			
Cook & Bunker	do stamp	25	995 73		
J. Laidlaw	Photograph	2 00			
A. Barron	Pictures	30 00			
Lydia Rogers	Services in Library	1 75			
Miss Emily Agnew	do Museum	20 00			
W. Brayley	Services moving books	11 00	64 75		
Collector of Customs	Duty charges	85			
Boyd & Co	do and freight	4 70	5 55		
H. M. Wilkinson	To pay sundries	1 02			
Sundry newspapers	Subscriptions and advertisements	102 50	103 52		
				1,472 65	
	SCHOOL OF PRACTICAL SCIENCE.				
	SALARY.				
J. Galbraith	Twelve months' salary as Professor of Engineering		2,000 00		
W. H. Ellis	do Applied Chemistry		1,500 00		
F. W. Babington	do Fellow in Chemistry Department		500 00		
D. Burns	do do		500 00		
L. B. Stewart	Three do Lecturer in Surveying Department		249 67		
H. H. Langton	Twelve do Secretary		100 00		
				4,849 67	

	EXPENSES.				
Warwick & Sons	Printing and binding	133 72			
Brown Bros	Binding	10 65			
			144 37		
J. Notman	Stationery	70 98			
H. H. Langton	Postage stamps	9 00			
			79 98		
Vannever & Co	Prize books	35 00			
R. Friedlander & Sohn	Periodicals	96 86			
E. G. Allen	do	10 94			
			142 80		
Fletcher Manufacturing Co	Chemical materials	7 67			
P. Freyseng & Co	do	31 47			
Lyman Bros. & Co	Chemicals, etc	278 30			
A. Jeffrey	do	14 82			
F. W. Babington	Samples of ore	5 00			
			337 26		
W. J. Graham	Services as Caretaker	750 00			
H. Eversfield	do Attendant	45 00			
G. A. Goodwin	do do	27 00			
J. Hare	do do	72 00			
			894 00		
Hon. G. W. Ross	Travelling expenses	100 00			
Professor Galbraith	do visiting Universities in U. S	205 00			
			305 00		
J. Rose	Cartage		75		
Sundry newspapers	Subscriptions and advertisements		25 00		
				1,929 16	
	MECHANICS' INSTITUTES.				
Treasurer, Mechanics' Institute—					
Alton	Legislative grant	127 75			
Almonte	do	182 50			
Ailsa Craig	do	168 00			
Arnprior	do	250 00			
Arthur	do	316 25			
Arkona	do	145 55			
Aurora	do	143 85			
Aylmer	do	306 00			
Ayr	do	250 00			
Barrie	do	286 00			
Beamsville	do	233 75			
Belleville	do	333 00			
Belmont	do	38 00			
Beeton	do	79 00			
Berlin	do	200 00			
Blenheim	do	175 00			
Bradford	do	100 00			
	Carried forward	3,334 65	....	482,231 83	701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	3,334 65		482,231 83	701,614 81
Treasurer, Mechanics' Institute--	MECHANICS' INSTITUTES—*Continued.*				
Blyth	Legislative grant	166 00			
Bolton	do	185 86			
Bowmanville	do	174 00			
Brantford	do	245 00			
Brampton	do	308 00			
Brighton	do	153 60			
Brockville	do	316 00			
Bobcaygeon	do	143 00			
Bracebridge	do	175 00			
Belfountain	do	76 00			
Brussels	do	50 00			
Barnett	do	135 00			
Caledonia	do	150 00			
Campbellford	do	154 60			
Carleton Place	do	213 00			
Caledon	do	100 84			
Chatham	do	304 50			
Cheltenham	do	75 00			
Clifford	do	176 00			
Claude	do	118 44			
Clinton	do	250 00			
Colborne	do	127 50			
Collingwood	do	372 00			
Cobourg	do	140 33			
Chapleau	do	46 00			
Credit Forks	do	65 00			
Deseronto	do	100 00			
Drayton	do	202 56			
Dresden	do	146 50			
Dundas	do	216 88			
Durham	do	102 00			
Dunnville	do	50 00			
Elora	do	228 32			
Elmira	do	134 60			
Embro	do	225 00			
Essex Centre	do	117 40			

Exeter	do		175 00				
Ellesmere	do		175 00				
Fenelon Falls	do		131 25				
Fergus	do		286 00				
Forest	do		56 50				
Farmersville	do		154 30				
Guelph	do		200 00				
Galt	do		277 00				
Garden Island	do		250 00				
Goderich	do		280 00				
Grimsby	do		233 75				
Grand Valley	do		100 00				
Georgetown	do		165 20				
Glencoe	do		21 80				
Gravenhurst	do		84 80				
Glenmorris	do		150 00				
Harriston	do		99 77				
Hastings	do		65 00				
Highgate	do		79 00				
Holyrood	do		131 00				
Ingersoll	do		43 28				
Kingston	do		347 00				
Kincardine	do		250 00				
Lindsay	do		250 00				
London	do		242 24				
Lucan	do		131 41				
Lancaster	do		45 00				
Meaford	do		229 69				
Merrickville	do		175 00				
Midland	do		234 12				
Milton	do		331 35				
Mount Forest	do		265 00				
Melbourne	do		115 50				
Mitchell	do		186 72				
Markham	do		55 21				
Merritton	do		59 60				
Markdale	do		86 50				
Newmarket	do		85 00				
New Hamburg	do		75 00				
Niagara	do		95 74				
Niagara Falls	do		232 50				
Niagara Falls, South	do		58 00				
Norwich	do		200 00				
Norwood	do		184 00				
Newburgh	do		138 00				
Oakville	do		211 00				
Orangeville	do		200 00				
Orillia	do		237 60				
ttawa	do		400 00				
		Carried forward	17,558 41		482,231 83		701,614 81

EDUCATION—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	17,558 41		482,231 83	701,614 81
	MECHANICS' INSTITUTES—*Continued.*				
Treasurer, Mechanics' Institute—					
Owen Sound	Legislative grant	455 00			
Oshawa	do	240 00			
Parkhill	do	41 00			
Paris	do	350 00			
Paisley	do	159 50			
Parkdale	do	250 00			
Penetanguishene	do	340 00			
Perth	do	366 00			
Peterboro'	do	290 00			
Port Elgin	do	123 00			
Port Hope	do	250 00			
Point Edward	do	206 37			
Prescott	do	200 00			
Preston	do	250 00			
Parry Sound	do	82 00			
Petrolia	do	83 00			
Palmerston	do	25 00			
Port Carling	do	106 30			
Ridgetown	do	237 00			
Ripley	do	124 00			
Richmond Hill	do	112 47			
Russell	do	76 70			
St. Catharines	do	200 00			
St. Mary's	do	321 00			
St. George	do	226 00			
St. Thomas	do	200 00			
Seaforth	do	343 00			
Simcoe	do	217 00			
Smith's Falls	do	157 33			
Stratford	do	200 00			
Streetsville	do	233 47			
Stouffville	do	250 00			
Strathroy	do	250 00			
Shelbourne	do	70 00			
Southampton	do	200 00			
Teeswater	do	202 50			

Tilsonburg	do	172 00			
Thorold	do	211 10			
Toronto	do	200 00			
Trenton	do	225 00			
Thamesville	do	166 80			
Uxbridge	do	189 60			
Vandorf	do	60 00			
Wallaceburg	do	100 00			
Waterloo	do	200 00			
Weston	do	201 00			
Welland	do	237 00			
Waterford	do	145 56			
Williamstown	do	95 00			
Windermere	do	120 00			
Wingham	do	250 00			
Whitby	do	137 00			
Woodstock	do	224 00			
Woodbridge	do	74 70			
Wroxeter	do	115 50			
Wyoming	do	204 00			
Wiarton	do	60 00			
Waterdown	do	147 25			
West Toronto Junction	do	114 00			
			28,645 56		
Warwick & Sons	Printing and binding	331 44			
J. Notman	Stationery	34 75			
Brown Bros	do	2 10			
F. Porter	Postage stamps	52 00			
H. C. Dixon	do	10 00			
C. P. Telegraph	Telegrams	53			
R. H. Cox	Die stamps	1 50			
J. G. Christie	Lead seals	1 95			
Rev. H. W. Davies	Services *re* returns, etc	300 00			
Hon. G. W. Ross	Travelling expenses	182 00			
S. P. May	do	230 00			
W. Lemon	do	4 00			
S. P. May	Car fare	25			
S. A. May	do	75			
American Express Co	Charges	50 50			
Dominion Express Co	do	5 85			
Vickers' Express Co	do	10 45			
Canadian Express Co	do	1 05			
J. McDonell	Express charges	2 65			
G. T. Railway Co	Freight charges	70			
Hendrie & Co	do	6 48			
Royal Insurance Co	Premium on paintings	7 35			
Library Journal	Subscription	8 50			
			1,244 80		
				29,890 36	
	Carried forward			512,122 19	701,614 81

EDUCATION—*Concluded.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward ...	...	...	512,122 19	701,614 81
	ART SCHOOLS—EXAMINATIONS, ETC.				
Ontario Society of Artists	Legislative grant	500 00			
Schoo of Art, Brockville	do	418 00			
do Hamilton	do	482 00			
do Kingston	do	500 00			
do London	do	462 00			
do Ottawa	do	430 00			
do Toronto	do	720 00			
			3,512 00		
A. Reading	Fees *re* Examinations	40 00			
D. B. Dick	do	15 00			
C. Fuller	do	55 00			
E. B. Shuttleworth	do	55 00			
A. Dickson	do	25 00			
W. Scott	Services, conducting examinations	6 00			
S. J. Ireland	Services, preparing examination papers	10 00			
C. May	Services, sorting do	20 00			
H. May	do do	20 00			
			246 00		
Warwick & Sons	Printing and binding *re* Art School Examinations	276 20			
Copp, Clark Co	Printing and lithographing do	152 50			
J. Notman	Stationery do	85 47			
Copp, Clark Co	Text books do	7 89			
Rolph, Smith & Co	Medals do	7 50			
Miss Mildred Peel	Services modelling	100 00			
			629 56		
Globe Printing Co	Advertising *re* Art Exhibition	10 00			
J. Macdonald & Co	Furnishings do	27 87			
Henry & Stewart	Fittings do	5 50			
H. A. Collins	Use of lanterns do	15 00			
S. P. May	To pay sundries do	3 50			
H. M. Wilkinson	do do	3 60			
E. R. Babington	Repairing pictures do	3 00			
J. Sharpe	Repairing art figures do	3 00			
Mrs. E. J. Caldwell	Services do	25 00			
F. H. Torrington	do do	10 00			
Sims Richards	do do	15 00			

D. Maricano	do	do	20 00			
J. A. Grainger	do	do	27 00			
F. J. Taylor	To pay attendants	do	13 00			
				181 47		
C. P. Railway Co	Freight charges		10 27			
G. T. Railway Co	do		5 22			
Verral Cab Co	Cab hire		5 00			
Express Co	Charges		6 15			
Art, Trade and Publishing Co.	Subscription		4 00			
Canadian Architect & Builder.	Copies of paper		10 00			
Sundry newspapers	Advertising		21 00			
				61 64		
					4,630 67	
	LITERARY AND SCIENTIFIC.					
Canadian Institute, Toronto	Legislative grant			1,000 00		
Institute Canadien, Ottawa	do			300 00		
Literary Institute, Hamilton.	do			400 00		
Literary and Scientific Society, Ottawa	do			300 00		
					2,000 00	
	MISCELLANEOUS.					
Warwick & Sons	Printing and binding School Registers		747 23			
J. Notman	Paper	do	304 00			
				1,051 23		
Warwick & Sons	Printing and binding, Regulations		565 35			
do	do	Education Acts	213 23			
do	do	Education Report	197 73			
J. Notman	Paper	do	166 27			
Warwick & Sons	Printing and binding, Catalogue of books		226 03			
J. Notman	Paper	do	2 60			
				1,371 21		
					2,422 44	
	SUPERANNUATED, PUBLIC AND HIGH SCHOOL TEACHERS.					
Hon. A. M. Ross	To pay superannuated teachers			58,275 91		
Warwick & Sons	Printing and binding			14 09		
					58,290 00	
	Total Education					579,465 30
	Carried forward					1,281,080 11

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward				1,281,080 11
	PUBLIC INSTITUTIONS MAINTENANCE.				
	ASYLUM FOR THE INSANE, TORONTO.				
	SALARIES.				
Daniel Clark, M.D	Twelve months' salary as Medical Superintendent	2,000 00			
H. E. Buchan, M.D	do Assistant do	1,100 00			
F. W. Cane, M.D	do do Physician	800 00			
Thos. J. Tracy	do Bursar (including allowance for rent)	1,100 00			
Wm. Tracy	do Bursar's Clerk	800 00			
Charles Gibbs	do Storekeeper	800 00			
James Ryan	do Assistant Storekeeper	700 00			
Robert Blair	do Steward	750 00			
John Kelly	do Tailor	625 00			
Richard Palmer	do Baker	308 00			
S. Cunningham	do Baker	308 00			
Thomas Hughes	do Carpenter	600 00			
James Anthony	do Carpenter	550 00			
Robert Bruce	do Painter	575 00			
Jas. Marvyn	do Bricklayer and mason	625 00			
Peter Trowern	do Engineer (including allowance for rent)	840 00			
Geo. Beasant	do Gardener do	496 00			
M. A. Bastedo	do Matron	450 00			
Wm. Boulton	do Farmer (including allowance for rent)	500 00			
Sundry persons	Wages of attendants, maids and other servants	15,442 77			
			29,969 77		
	EXPENSES.				
American Express Co	Charges	1 90			
Allan, A. A. & Co	Buffalo robe	35 00			
Alexander, A. A	Lining robe	4 00			
Adams, D. S	Needles, etc	1 55			
Barclay, H. & Co	Flour	340 00			

Brown Bros	Stationery	31 50			
Bell, Daniel, Sons & Co	Repairing organ, etc.	13 00			
Bain, James & Son	Stationery	47 15			
Bond, Thomas	Door rollers	1 20			
Bertram, J. & A	Hardware, etc.	466 57			
Baldwin, T. & S	Cedar posts	5 00			
Butler, Catharine	Allowance to widow	63 00			
Botham, S. H	Medicines	66 43			
Blackburn, J. M	Desk	50 00			
Boyd Bros	Bedding, clothing, etc	695 68			
Crackle, Wm	Services re boundary wall	150 00			
Canadian Rubber Co	Hose, etc	22 65			
Campbell & Clark	Window shade, etc	4 25			
Clark, J. A	Corn, buckwheat, etc	64 06			
City of Toronto	Water	6,112 52			
Cosgrave Brewing Co	Malt and hops	49 50			
Central Prison, industries	Shoes	700 05			
Copp, Clark Co	Stationery	34 00			
Covey, Joseph & Co	Wall paper	89 64			
Cosgrove, Allen	Manure	6 40			
Cotts, John	Coal	2 80			
Coleman, J. F	do	8,021 53			
Consumers Gas Co	Gas	2,022 30			
Cleveland Electrical Mfg. Co.	Dial plates	3 00			
Curwen, John, M.D	Services	5 00			
Claxton, Thos	Music	12 00			
Dixon, F. E. & Co	Lace, leather belting, etc	7 53			
Doyle, Michael	Fish	1,065 00			
Demuster, Jas	Bakers' ovens	50 00			
Davis, John & Son	Flower pots	15 20			
Duncumb, C	Groceries	1 20			
Doran, J. M	Fertilizer	33 00			
Dominion Barb Wire Co	Barb wire	34 21			
Donnelly, Chas	Oat crop	130 00			
Dineen, W. & D	Straw hats	15 90			
Deaf and Dumb Institute	Shoes	364 20			
Eby, Blain & Co	Groceries	4,397 66			
Edgar, John & Son	Crockery and glassware	332 30			
Eckardt, Kyle & Co	Groceries	849 11			
Ellis & Keighley	do	348 05			
Ewing & Co	Mirror	6 00			
Foster, James	Time detector, etc	34 35			
Gall, George	Lumber	325 27			
Grand Trunk Ry	Freight	4 24			
Grand & Co	Horses	365 00			
Graham, R. H	Bran	95 80			
Gall, Anderson & Co	Lumber	572 20			
Hudgin, Mary E	Postage stamps	20 00			
Hutton, J. O. & Co	Bedding	20 56			
	Carried forward	28,188 46	29,969 77		1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	28,188 46	29,969 77		1,281,080 11
	ASYLUM FOR THE INSANE, TORONTO—*Continued.*				
	EXPENSES—*Continued.*				
Horner, D. F	Hay	60 50			
Hudgin, A	Postage stamps	31 50			
Harris, A., Son & Co	Mower	50 00			
Hickey, John	Tolls	5 25			
Hughes Bros	Clothing	640 00			
Herbert, John	Cut stone	480 26			
Hunter, R	Purchase of meat	13,236 56			
Inspector Weights & Measures	Inspection	7 50			
Inglis & Hunter	Castings	105 21			
Jenkins, A. H	Postage stamps	1 00			
Jolliffe & Co	Mattrasses	32 50			
Jaynes, A. L	Repairing time detector	6 00			
Keith & Fitzsimons	Plumbing	488 97			
Keilty, M. & Co.	Groceries	5 15			
Kerr, T	Manure	2 00			
Kennedy & Co	Sawdust	4 20			
Kent Bros	Repairing clocks, etc	7 10			
Keating, M	Manure	4 80			
Loft, J. O	Services as clerk	636 00			
Lawson, Ewd	Confectionery	50 15			
Lang, J. W. & Co	Fruit, fish, etc	62 42			
Lee, Wm. A.	Rent	132 00			
Laing, J. B	Auditing accounts	135 00			
Lamkin Steam Pipe & Boiler Co	Pipe covering	145 73			
Montgomery, A	Blacksmithing	108 23			
Miller, Hugh & Co	Medicines, paints and oil	1,538 05			
May, Samuel & Co	Amusements	17 56			
Mercer Reformatory	Clothing	43 70			
Morse Soap Co	Soap	1,065 45			
Malcolm, W B	Plumbing	10 00			
Mason & Risch	Tuning piano, etc	5 00			
McAinsh & Ellis	Postage stamps	33 00			
McMaster, Darling & Co	Clothing, etc	3,729 61			

McMillan, John	Fruit and vegetables	705 34			
McKenna, J. P. & Co	Postage stamps	54 00			
McDonough, Luke	Work on farm	176 65			
Macdonald, John & Co	Clothing	298 05			
McAinsh, D. T	Postage stamps	9 00			
McMillan, Wm	Baskets	2 10			
McLean, Danl	Shoe findings	2 10			
Nelson, H. A. & Sons	Brushes, brooms, etc	258 06			
Nolan, Mich	Interments	71 00			
Northern & N. W. Ry Co	Ice	137 50			
Northey & Co	Repairing steam pumps	10 50			
Notman, J	Stationery	91 44			
Paterson, P. & Son	Hardware	28 47			
Polk, R. L. & Co	Directories	6 00			
Petley & Petley	Carpets	26 65			
Potter, Charles	Spectacles, etc	26 20			
Pattinson, J. H	Cloth	3 00			
Parker & Evans	Boiler compound	32 76			
Rourke, James	Evergreens	3 00			
Ryan, William	Flour, butter, etc	14,512 77			
Rathbone, G	Sawdust	3 30			
Rogers, Samuel & Co	Paints and oils	23 25			
Rowsell & Hutchison	Stationery	20 00			
Rogers, Chas., Sons & Co	Furniture	203 29			
Rennie, Wm	Oil cake, etc	138 33			
Robinson & Sheath	Duty on washer	26 90			
Sundry newspapers	Advertising re supplies and fuel	174 75			
Sundry newspapers	Subscriptions	63 52			
Smith, D. W	Repairing furniture	2 50			
Shelton, Wm	Furnishing music	107 00			
Samuels, Benjamin & Co	Iron pipes	89 76			
Schlicht & Field Co	Paper	4 50			
Smith, James	Hay and straw	376 67			
Sullivan, J. P	Repairing buggy	18 00			
Smith, Chas. J	Coal and wood	2,106 10			
Smith, Andrew	Harness	51 04			
Speech, Jacob	Honey	46 21			
Smaser, T	Expenses re capturing eloper	5 60			
St. Michael's Cathedral	Cab hire re religious services	150 00			
Stevens, J. & Son	Surgical instruments	1 50			
Swan Bros	Groceries	858 85			
Shedden & Co	Cartage	7 55			
Travers, H	Fruit, fish, etc	42 59			
Toronto Street Railway Co	Car tickets	137 68			
Toque, Rev. P	Services	10 00			
Tracey, T. J	Sundry payments	26 61			
Turner & Porter	Interments	103 00			
Trowern, P	Travelling expenses	4 50			
Toronto Lime Co	Fire brick, lime, etc	47 78			
		72,376 26	29,969 77		1,281,080 11

Carried forward

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	72,376 26	29,969 77		1,281,080 11
	ASYLUM FOR THE INSANE, TORONTO—*Continued.*				
	EXPENSES—*Continued.*				
Toronto Rubber Co	Rubber sheeting, etc	33 38			
Temple, Andrew	Cutting oats	56 55			
Thomson, Wm. & Co	Glass	22 40			
Toronto Gas Stove & Supply Co	Gas burners, etc	14 40			
Wheeler & Bain	Iron and tinware	823 76			
Warriner, R. C	Smoking hams	2 79			
Winnifrith Bros	Postage stamps	16 00			
Wight, Peter	Services as night watchman	36 00			
Williamson & Co	Books	86 14			
Warwick & Sons	Printing and binding	175 98			
			73,643 66		
				103,613 43	
	ASYLUM FOR THE INSANE, LONDON.				
	SALARIES.				
R. M. Bucke, M.D	Twelve months' salary as Medical Superintendent	2,000 00			
N. H. Beemer, M.D	do Assistant do	1,100 00			
J. Robinson, M.D	do 1st Assistant Physician	1,000 00			
J. M. Foster, M.D	do 2nd do do	700 00			
C. A. Sippi	do Bursar	1,400 00			
Wm. Wanless	do Clerk	800 00			
Russell Hardy	One do Storekeeper	66 67			
D. Mackenzie	Eleven do do	733 37			
David Rodger	Twelve do Assistant storekeeper	599 96			
Stephen Cope	do Engineer	740 00			
Geo. Ross	do Assistant engineer	400 00			
J. A. Stewart	do Carpenter	550 00			
J. McIntosh	do Assistant carpenter	500 00			
Thos. Westcott	do Bricklayer and plasterer	599 96			
Geo. England	do Baker	400 00			
Samuel Spicknell	do Tailor	460 00			
Wm. Armstrong	do Painter	240 00			

Geo. W. Rennie	do	Gardener	450 00			
P. F. Canniff	do	Farmer	600 00			
M. A. Pope	do	Matron	500 00			
E. McBride	do	Assistant matron	300 00			
Sara Craig		Ten and one-fourth months' salary as Chief Attendant	213 14			
Emma F. Dawson		One and two thirds do do	36 83			
Thos. Flynn		Twelve do do	300 00			
Geo. Angus		do do	336 00			
James O'Neill		do do	300 00			
Sundry persons		Wages of attendants, farm hands, maids and other servants	18,766 84	34,092 77		
		EXPENSES.				
Anderson, James		Straw	23 52			
American Express Co		Charges	13 40			
Anderson, Jas. I. & Co		Postage stamps, etc	342 83			
Asylum Laundry		Tallow	211 26			
Asylum Band		Music	136 00			
Advertiser Ptg. & Pub. Co.		Advertising and printing	131 90			
Anderson, James		Gravel	37 50			
Allen, Solomon		Vinegar	23 07			
Anthisble, Wm		Lime	10 00			
Ashman, M		Sawdust	1 00			
Bowman & Co		Fuel	3,039 05			
Bowers, Edward		Poultry	116 07			
Brock, Thomas		Fish	751 96			
Bell Telephone Co		Rent of instrument and messages	184 55			
Burns, James		Blacksmithing	123 08			
Bucke, R. M., M.D		Stabling horses and travelling expenses	85 35			
Bruce, John A		Seeds	95 06			
Bryan, Thomas		Paints and oils	47 90			
Blackwell, Francis		Straw	18 02			
Boyd Bros		Clothing	911 00			
Brown, Bird & Co		Blankets	773 95			
C. P. Telegraph		Charges	1 44			
City Gas Co		Gas	2,404 05			
Cowan, James & Co		Hardware, paints, etc	164 82			
Colwell, Chas. F		Furnishing music	43 75			
Cairncross, G. & J. B		Fruit and vegetables	136 10			
Cleveland Electrical Mfg. Co		Dials	6 00			
Charlton, Samuel		Furnishing music	59 00			
C. P. Railway Co		Charges	6 97			
Craig, W. J		Lumber	863 76			
Crosby, R		Hay and straw	176 43			
Cook, Wm		do	83 07			
Cawthorn, J		Sawdust	4 00			
Crawford, J. E		Furniture	18 00			
Cunningham, Jas		Butter	41 80			
		Carried forward	11,085 66	34,092 77	103,613 43	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	11,085 66	34,092 77	103,613 43	1,281,080 11
	ASYLUM FOR THE INSANE, LONDON—*Continued.*				
	EXPENSES—*Continued.*				
Cairncross & Lawrence	Brushes, etc	143 00			
Cameron A. D.	Fuel, etc	1.007 51			
Collector of Customs.	Duty charges	92 32			
Crosbie, Peter	Evergreens	3 00			
Chisholm, Alexander	Potatoes	323 79			
Canadian Moss Co	Moss	14 88			
Cole, A.	Furniture	17 00			
Canadian Express Co	Charges	1 00			
Central Prison Industries	Buttons	6 00			
Darch, J. & Son	Harness and repairs	207 20			
DeWitt, A. T. B.	Amusements	11 31			
Davis, Hiram	Brick	52 50			
Dennis, R.	Hardware	23 40			
Denholm, A.	Advertising	6 80			
Doran, M. J.	Fertilizer	35 64			
Dominion Express Co	Charges	50			
Dyson, Wm.	Tinware	23 18			
Decker, Ann	Expenses, returning eloper	18 10			
Elliott Brothers	Groceries	3,066 62			
England, Mrs. Geo.	Services as gate keeper	60 00			
Elliott, James	Flowerpots	18 50			
Fewings, James	Returning eloper	6 00			
Flynn, Thomas	Ice	47 00			
Ferguson, John & Sons	Furniture	84 31			
Ferguson Bros.	Lumber, lath, etc	364 50			
Fitzgerald, Fenton	Straw	55 35			
Fallon, P.	Straw	16 36			
Farmers' Exchange	Meat	896 58			
Glass Bros., & Co.	Crockery	42 95			
Gale, Geo. & Sons	Bedsteads	825 00			
Gurd, John R.	Brushes, brooms, etc	395 75			
G. N. W. Telegraph Co.	Telegrams	34 30			
Grand Trunk R. R. Co.	Freight charges	80 67			
Green, John & Co.	Bedding, clothing, etc	1,930 61			

Grant, John	Hay and straw	260 85			
Green, Edwin	Amusements	20 00			
Greenbank Alkali Works	Laundry soap	460 00			
Gee, Daniel	Straw	51 46			
Green, J. & Co.	Lumber	24 65			
Gutta Percha & Rubber Co.	Hose	75 00			
Green, Thomas & Co.	Lumber, etc	222 92			
Hyman, C. S. & Co.	Boots and Shoes	724 54			
Heaman, Wm.	Cement, lime, etc	354 64			
Hodgins, J. H.	Straw	74 09			
Husband, James	Honey	50 00			
Hamilton, A. M.	Oats, peas, etc	1,712 07			
Hinton, Wm.	Interments	187 00			
Hardy, Russell	Keep of horse	8 33			
Hueston, Robt.	Livery	42 00			
Harkness & Co.	Medicines, etc.	547 24			
Heard & Co.	Plumbing	139 54			
Heaman & Andrews	Lime, brick, etc.	40 50			
Hodgins, R.	Straw	7 55			
Hughes Bros.	Clothing	1,786 54			
Heaman, George	Blacksmithing	295 00			
Herbert, P.	Straw	78 76			
Hunt, E. N.	Paint	35 75			
Hiscox, Geo. T.	Cab hire	80 00			
Hunter, R	Purchase of Meat	11,640 65			
Hart & Co.	Cheque books	37 00			
Job, H. H. & Co.	Leather, etc	335 46			
Johnson, Joseph	Music	26 00			
Jones, A.	Straw	19 71			
Jamieson, Wm.	Recovering elopers	16 50			
Kennedy, James	Repairs	35 40			
Kingston, Asylum	Brushes	81 00			
Lewis, R.	Paints and oils	1,391 00			
Lewis, J.	Hay	7 44			
London Post Office	Rent of box	6 00			
Lewis, John	Religious instruction	5 00			
Leonard Bros.	Crockery and glassware	352 45			
Logan, Edward	Straw	21 16			
Lindstone, Wm.	Raspberries	2 45			
Leonard, E. & Sons	Castings and repairs	291 13			
Malcolm, M. & Son	Blankets	1,185 00			
Masuret, M. & Co.	Groceries	4,522 70			
Marshall Bros.	Tea	562 12			
Mossop, John	Straw	78 89			
May, Samuel & Co.	Amusements	18 30			
Murray, R. S. & Co.	Window curtains, etc	248 61			
Mills, John	Cards	9 00			
Martin House	Use of room paying accounts	12 00			
Marshall, John & Co.	Hats and caps	137 20			
	Carried forward	49,317 89	34,092 77	103,613 43	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	49,317 89	34,092 77	103,613 43	1,281,080 11
	ASYLUM FOR THE INSANE, LONDON—*Continued.*				
	EXPENSES—*Continued.*				
Mills, J.	Straw	18 78			
Magee, John	do	22 74			
Mann, John	do	5 04			
Morrison, Wm.	Blacksmithing	71 86			
Murray, A. S. & Co.	Spectacle cases, etc	7 50			
Mann, John & Sons	Coal	9,900 23			
Marshall, Geo. & Co.	Tea	213 36			
Morris, Stone & Wellington	Fruit trees	81 00			
McDowell, Geo.	Butter, cheese, poultry, etc	1,200 58			
McKenna, John	Rent	240 00			
McGrady, James	Expenses, returning eloper	3 00			
McKenzie, Donald	Allowance for rent	183 37			
McKenzie, J.	Machine needles	2 00			
McPherson, R.	Repairing farm implements	16 00			
McDonald, James	Expenses, returning eloper	7 00			
McLary Manufacturing Co.	Stoves, etc	150 12			
McCarthy, J.	Straw	98 04			
McCutcheon, R.	Hay	11 76			
McFie, R. C. & Co.	Robes, etc	20 09			
Nickson, W.	Straw	4 04			
Nunn, J.	Hay, straw, etc	82 07			
Nordheimer, A. & S	Repairing pianos, etc	81 00			
North American Man'fg. Co.	Plow points, etc	6 40			
Notman, J.	Stationery	41 00			
O'Higgins, J. P.	Groceries, fruit, etc.	2,308 72			
O'Mara, P.	Religious instruction	22 00			
Patrick, H.	Hay	14 28			
Perrin, D. S. & Co.	Biscuits	178 47			
Pavey, A. E. & Co.	Clothing	82 06			
Poole, M. L.	Potatoes	252 63			
Polk, R. L. & Co.	Directory	5 00			
Pearce, J. S. & Co.	Plants	5 70			
Ryan, W.	Butter	4,980 83			
Reid, James	Hardware, etc	1,325 63			

Robinson, Little & Co	Clothing, bedding, etc	5,960 45			
Rice & Chapple	Books	89 10			
Ramsay, T	Straw	12 45			
Redden, James	Groceries, crockery, etc	178 98			
Reid Bros	Stationery and books	349 88			
Reid, W. J. & Co	Lamps, etc	11 20			
Rutherford, D	Force pumps	7 00			
Routledge, J	Straw	50 20			
Saunby, J. D	Flour, bran, etc	6,931 28			
Smith, W. H. & C. R	Hardware	144 47			
Strong, W. J	Medicines, oils, etc	533 65			
Scatcherd, E	Fuel	656 08			
Smyth, H. C	Eggs, poultry, etc	680 48			
Sanborn, G. W	Tea	165 60			
Scarrow, W	Harness	9 25			
Street Railway Co	Bus hire	12 00			
Stevely, W	Iron and tinware	473 44			
Stevens, Clark & Stevens	Boots and shoes	317 25			
Stephen, J	Straw	39 25			
Stewart, S	Iron and tinware	143 66			
Spence, J	Honey	63 25			
Stevenson, R. J	Hay and straw	211 94			
Stevenson, S	Hay	86 13			
Struthers, Anderson & Co	Clothing, bedding, etc	693 25			
Smith, W. R	Straw	39 32			
Stevenson, J	Cleaning chimnies	19 20			
Smith, James	Stable pails	9 00			
Scott, H. H	Straw	6 80			
Sundry newspapers	Subscriptions and advertisements	387 13			
Sippi, C. A	Sundry payments	20 23			
Sippi, C. A	Travelling expenses	27 00			
Tanton, J	Oatmeal, barley, etc	601 29			
Tytler, Alex	Groceries	566 33			
Tennent, J. H., V.S	Attendance and medicines	57 66			
Toronto Rubber Co	Bedding	131 40			
Taylor, S	Straw	41 68			
Troy Laundry Machine Co	Laundry fittings	6 00			
Toronto Gas Stove Co	Burners	1 50			
Urquhart, D	Straw	20 72			
Vanhorn & Perry	Fish	96 00			
Vanhorn, W	do	165 60			
Vener, A. T	Straw	10 96			
Westman, A	Hardware	106 54			
Wanless, W	Allowance for rent	200 00			
Watt, W	Straw	27 92			
Wakeling, J	do	11 64			
Wilson, J. H., V.S	Medicines, etc	49 75			
	Carried forward	91,414 10	34,092 77	103,613 43	12,810,80 11

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward...	91,414 10	34,092 77	103,613 43	1,281,080 11
	ASYLUM FOR THE INSANE, LONDON—*Continued.*				
	EXPENSES—*Continued.*				
Wakeling, C	Straw	30 00			
Wood, W. & Co	Medical books, etc	14 37			
Warwick & Sons	Printing and binding	39 30			
Yeo, N. F	Crockery, etc	781 19			
			92,278 96		
				126,371 73	
	ASYLUM FOR THE INSANE, KINGSTON.				
	SALARIES.				
C. H. Clarke, M.D	Twelve months' salary as Medical Superintendent	1,999 98			
Thos. Millman, M.D	do Assistant do	1,099 97			
John Simpson, M.D	do Assistant Physician	749 99			
Wm. Anglin	do Bursar	1,299 98			
Wm. Cochrane	do Clerk	699 98			
Allen McLean	do Stewart	600 01			
John McManus	do Storekeeper	700 00			
Sarah E. Hardy	Eight and one half months' salary as Matron	318 75			
E. M. Kirkpatrick	Three do do	112 50			
Isabel M. Walker	Twelve do Assistant Matron	250 07			
Alex R. Milne	do Engineer	739 97			
Johnston Graham	do Assistant Engineer	300 00			
Jas Dennison	do Carpenter	450 00			
Henry Scott	do Baker	400 00			
Wm. Carr	do Flower Gardener	400 00			
Jno. Redmond	do Vegetable Gardener	400 00			
Geo. Watson	do Tailor	499 97			
Thomas Evans	do Supervisor	400 00			
Sundry persons	Wages of attendants, farm hands, maid and other servants	12,982 03			
			24,403 20		
	EXPENSES.				
Anglin, Wm	Sundry payments	50 16			
Anglin, W. B. & S	Lumber	118 00			

Asylum brush account	Brushes and brooms	127 75			
American Express Co	Charges	2 50			
Byrns, J. J	Music	50 00			
Bell Telephone Co	Rent of instrument and messages	137 45			
Brame, H	Bedding	563 11			
Bullis, John	Hay	449 52			
Britton & Whiting	Legal services	2 00			
Bateson, James	Expenses capturing patient	3 50			
British Whig	Advertising and printing	56 20			
Bell, Philip M	Potatoes	7 52			
Blacklock, W. J	Potatoes, etc	15 10			
Canadian Express Co	Charges	13 30			
Crawford, Jas	Flour, etc	5,536 38			
Caldwell, A. & Son	Lumber	710 43			
Cataraqui Cemetery Co	Interments	32 00			
Chown, A. & Co	Hardware, oils, etc	838 50			
C. P. Telegraph	Telegrams	1 38			
Carson, Robert	Oats and potatoes	437 74			
Carey, W. & Son	Music	38 16			
Crawford, R	Coal and wood	11,027 36			
Cleveland Electric Manuf. Co.	Dials	6 10			
Clarke, C. H., M.D	Travelling expenses	23 65			
Connor, Webb & Co	Grates	7 20			
Custom House	Duty on potash, etc	37 50			
Dominion Express Co	Charges	1 00			
Davidson, Doran & Co	Castings	132 71			
Dodge Pulley Co	Pullies	12 38			
Deeks, Wm. A	Blacksmithing	5 12			
Davidson, J	Expenses recapturing eloper	7 80			
Ewing, W. & Co	Seeds	37 55			
Franklin, C. D	Feed and fodder	2,101 68			
Ford Bros	Belting, etc	94 66			
Floody, Alex	Lime	17 60			
Forsyth, J. B	Farm implements	23 40			
Grand Trunk Railway Co	Freight charges	18 68			
Gardiner, R. & J	Clothing	3,738 08			
G. N. W. Telegraph Co	Telegrams	9 75			
Greenwood, Geo	Hay and straw	198 52			
Galloway, Jas	Hats and robes, etc	75 50			
Gardiner, F. V	Meat	20 44			
Gillespie, Jas	Boat spars	3 00			
Grass, Chas	Poultry	9 00			
Gale, G. & Sons	Furniture	40 00			
Greenbank Alkali Co	Potash	249 05			
Hentig, Mrs. C	Postage stamps	122 00			
Henderson, John & Co	Stationery	86 59			
Hamilton, D	Straw	9 45			
Hayward, Wm	Blacksmithing	10 92			
Hunter, R	Purchase of meat	11,780 15			
	Carried forward	39,097 54	24,403 20	229,985 16	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	39,097 54	24,403 20	229,985 16	1,281,080 11
	ASYLUM FOR THE INSANE, KINGSTON—*Continued.*				
	EXPENSES—*Continued.*				
Hart & Co	Envelopes, etc	2 75			
Hiscock, J	Fruit	8 80			
Horton, W. C	Fish	202 01			
Haines & Locket	Boots	1 25			
Henderson, Peter & Co	Seeds, etc	29 55			
Humane Restraint Co	Shoe buckles	8 00			
Johnston, E. F	Removal of patient	2 65			
Johnston, A. C	Clock, etc	11 00			
Kingston Gas Co	Gas	529 30			
Keys, William	Hay	15 02			
Keenan, John	Turnips	22 40			
Kingston Water-works	Water	374 99			
Kingston & Pembroke Ry. Co.	Freight	4 84			
Kellogg, E. H., & Co	Oils	41 25			
Kirkpatrick, E. M.	Travelling expenses	19 93			
Kearns, J	Telegrams	6 55			
Lyons, Patrick	Hay	91 67			
LeHemp, J. A.	Repairing clocks	9 50			
Lowe, S	Telegrams	4 84			
Lannan, A	Meat	4 00			
Livingston, C., & Bro	Clothing	516 17			
Laing, J. B	Auditing accounts	71 50			
Lawless, Ed	Interments	18 00			
Morphy, Ed	Hay	16 34			
Miller, H. A	Straw	5 04			
Mahood, W. J	Amusements	19 60			
May, S., & Co	do	46 25			
Massie, J., V.S	Attendance and medicine	35 25			
Mullen, Barney	Potatoes	15 60			
Martin, A. R	do	900 00			
Mabee & Son	Lime	44 00			
Murray & Taylor	Clothing	44 49			
Militia Department	Rent of land	6 80			
McDonald, Geo	Repairing harness	2 50			

McLean, A.	Fat and tallow	223 57			
McEwan, D., & Son	Repairing engine	203 98			
McCallum, P.	Hay	210 00			
McDonald, Wm	do	12 92			
McRae, W. R., & Co	Groceries, etc	4,393 42			
McRae, A. V.	Hay	48 96			
McCarthy, J	do	25 86			
McCarthy, Ed	do	45 00			
McKay, John, & Co	Shoes	280 28			
McKelvey & Birch	Plumbing, etc	923 99			
McCammon, Thomas	Expenses recapturing elopers	27 50			
McArthur, Colin, & Co	Clothing	2 34			
McAuley, Thomas	Stationery	31 00			
McKay, John, jr	Leather	161 10			
McLean, Allan	Expenses *re* patient	10 00			
Nisbet, F.	Stationery	84 56			
Nixon & Rockwell	Boots and shoes	67 50			
Newland, Isaac	Mason work	201 15			
Oldrieve & Horn	Rope, etc	45 39			
Postoffice	Rent of box	4 00			
Polson, N. C	Medicines	130 34			
Parker & Evans	Boiler compound	243 45			
Payne, John	Mason work	20 90			
Pense, E. J. B.	Printing and stationery	75 70			
Powell, J. W.	Photographs	7 00			
Quilici, S.	Statuary	1 25			
Redden, James	Groceries and provisions	5,159 56			
Rankin, D. J.	Hay	133 31			
Ryan, Wm	Butter	4,029 59			
Ryan, John	Hay	15 74			
Robertson Bros.	Crockery and glassware	454 17			
Rees Bros.	Fruit, etc	180 07			
Richmond, Orr & Co.	Carpet, etc	266 89			
Robinson Bros.	Wall paper	69 71			
Registry office	Search *re* Herres	1 03			
Reid, W.	Meat	10 58			
Robinson, Geo. W	Repairing vehicles	63 85			
Reynor, J.	Tuning piano, etc	8 00			
Roberts, J. & E. H	Repairing locks	10 65			
Rathbun & Co	Lumber	32 01			
Reid, James	Furniture	155 50			
Strachan, A.	Hardware, paints, etc	770 47			
Spoor, R.	Hay and straw	261 24			
Staley, Archibald	Straw	4 75			
Sharpe, N.	Potatoes	25 65			
Schroder, John	Smoking hams	1 10			
Sallier, D. & J., & Co	Stationery, etc	43 96			
Shaw, F.	Clothing	251 19			
Singer Machine Co	Machine, etc	55 00			
	Carried forward	61,714 56	24,403 20	229,985 16	1,281,080 11

PUBLIC INSTITUTIONS' MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	61,714 56	24,403 20	229,985 16	1,281,080 11
	ASYLUM FOR THE INSANE, KINGSTON—*Continued.*				
	EXPENSES—*Continued.*				
Seaton, Geo	Fish	1 89			
Sundry newspapers	Advertising *re* supplies	55 00			
Sundry newspapers	do fuel	122 75			
Sundry newspapers	Subscriptions and advertisements	61 80			
Toye, R. H.	Fruit	61 14			
Unkles, Jane	Feathers	41 50			
VanOrder, James	Hay and sand	50 86			
Wilson, W. J.	Medicines, etc	265 68			
Walsh, P	Lime	11 20			
Ward, P	Hay	14 65			
Wilson, T. C	Livery hire	47 75			
Wilmot, N	Blacksmithing	28 89			
Wade, Henry	Drugs, brushes, etc	161 96			
Wright, Daniel	Potatoes	23 75			
Walsh, M	Meat	31 61			
Watts, S. N	Onions	2 65			
Waddell, D. A.	Harness	56 40			
Waddington, Bros	Meat	21 57			
Weaver, S	Football	2 50			
Warwick & Sons	Printing and binding	17 27			
			62,795 38		
				87,198 58	
	ASYLUM FOR THE INSANE, HAMILTON.				
	SALARIES.				
James Russell, M.D.	Twelve months' salary as Medical Superintendent	2,000 03			
T. J. W. Burgess, M.D	do Assistant Medical Superintendent	1,150 08			
R. M. Fairchild, M.D	do 1st Assistant Physician	900 02			
Thos. W. Reynolds, M.D.	do 2nd do	800 05			
Bidwell Way	do Bursar	1,300 07			
J. P. Holden	do Bursar's clerk	800 03			
Daniel McCarthy	do Storekeeper	750 00			
John Comerford	do Assistant storekeeper	580 05			

John Marter		do	Engineer	650 04			
Nathaniel Reed		do	Carpenter	512 55			
T. A. Sheehan	Nine	do	Assistant carpenter	375 03			
James Martin	Twelve	do	Baker	450 00			
Thos. Wilkinson		do	Farmer	450 00			
Andrew Goodall		do	Gardener	450 00			
Wm. Gatenby		do	Tailor	450 00			
Mrs. Keegan		do	Matron	475 08			
Wm. Fraser		do	Night Watchman	365 01			
Chas. A. Zwick		do	Chief Attendant	300 00			
James Slater		do	Supervisor	300 00			
Sundry persons	Wages of attendants, farm hands, maids and other servants			15,365 14			
					28,423 21		
	EXPENSES.						
Alabastine Co	Alabastine			6 00			
American Express Co	Charges and duties			23 59			
Aitchinson, T. & Co.	Lumber			388 89			
Atwood, M. W. & Son	Cleaning clocks			2 00			
Andrew, J. B	Rent of property			500 00			
Aikins, A. B	Maple syrup			3 75			
Alexander, Jno	Leather			8 40			
Bateman, P. S.	Blacksmithing			8 25			
Beemer, N. H., M.D	Special services			100 00			
Burner, S	Plants			80 00			
Bruce, John A	Seeds			170 33			
Burkholder, E. M. & L. A.	Honey			17 80			
Ballentine & Bros.	Groceries and provisions			5,988 48			
Burns & Robinson M'fg. Co.	Lanterns			22 50			
Beckett Engine Co.	Repairs, etc			77 20			
Bell Telephone Co.	Rent of instrument and messages			79 15			
Bowman & Moore	Hardware			107 78			
Brennen, M. & Sons	Lumber			890 44			
Burrow, Stewart & Milne	Ironware			2 50			
Burlington Cemetery	Interments			9 00			
Beardmore & Co.	Leather, etc			669 09			
Brant, David	Returning escaped patient			1 00			
Cox, Wm	Hams			45 13			
Clark, Adam	Lever for cistern			2 00			
Clark, Jno. A	Drugs, oils and paints			562 35			
Cooper, H. G. & Co	Repairing implements, etc			190 01			
Chilman, J. C.	Bread, biscuit, etc			280 10			
Cline, R. M.	Fish			1,322 30			
Copp Bros.	Stove and castings			53 30			
Climie, J. D.	Harness dressing			2 45			
Clarke, F.	Shoe dressing			2 40			
Coady, M.	Transfer of patients			30 50			
Cline, Arthur	Cab hire			3 00			
	Carried forward			11,649 69	28,423 21	317,183 74	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	11,649 69	28,423 21	317,183 74	1,281,080 11
	ASYLUM FOR THE INSANE, HAMILTON—*Continued.*				
	EXPENSES—*Continued.*				
Canadian Oil Co	Oils	45 53			
Campbell R	Flower pots	4 05			
Chapman's, W. M., Sons	Interments	71 00			
Central Prison industries	Clothing	12 00			
Canada Moss Co	Bedding	134 40			
Coleman, T. T	Salt	26 40			
Cleveland Electrical M'fg. Co.	Dials	3 00			
Dickinson Jno.	Hay, straw, fruit, etc	4,998 76			
Dewey, D. & Son	Ice	330 00			
Dewey, D. R. & Co.	Coal	13,588 08			
Duncan Bros	Tea	381 85			
Dominion Hotel	Stabling	2 35			
Dodson Bros	Brass bolts, etc	6 95			
Eastwood, J. & Co	Stationery and postage stamps	719 35			
Elliott, Nicholas	Tolls	90			
Fairgrieve, J. B. & Son	Coal	659 75			
Freeman, W. A	Fertilizer, etc	39 00			
Fearman, F. W	Meat	45 64			
Glassco, G. F. & Co	Hats, caps, etc	113 63			
Gerrie, J. W	Medicines, etc	410 81			
Grand Trunk Ry Co	Freight charges	68 53			
G. N. W. Telegraph Co	Telegrams	11 58			
Gatenby, Wm	Allowance for rent	50 00			
Grossman, P	Furnishing music	32 40			
Grant, P. & Sons	Malt and hops	13 00			
Greening, B. & Co	Wire rope	42 63			
Gordon, L. & Co	Oil	102 75			
Galbraith, N. D	Fruit and groceries	276 22			
Gurney & Ware Scales Co	Repairing hay scales	19 15			
Hiscox, James	Cleaning chimneys	8 00			
Hyslop, D. A	Carpets, etc	112 52			
Hamilton, A. & Co	Drugs and medicines	579 66			
Hamilton Water Works	Water	1,358 27			
Hill, Wm	Meat, etc	125 43			

Hamilton Post Office	Rent of box	8 00			
Hamilton Gas Co	Gas	2,610 43			
Hopkins, Robt	Weaving carpet	93 35			
Hopgood, E. H	Hams	127 33			
Hope, Adam & Co	Hardware	729 87			
Hughes Bros	Clothing	1,517 31			
Hamilton Vinegar Works Co.	Vinegar	60 98			
Holton, W	Fruit trees	110 00			
Hunter, R.	Purchase of meat	10,819 15			
Irwin, W. H. & Co	Directory	2 50			
Institution for the Blind	Baskets	12 00			
Irwin, Wm	Threshing grain	19 04			
Jolley, James & Sons	Horse blankets, brushes, etc	32 95			
Kraft, E. L. & Co.	Repairing harness, etc	43 73			
King, S. S	Repairing pump, etc	6 50			
Knox, Morgan & Co	Bedding, clothing, etc	1,366 33			
Kingston Asylum	Brushes and brooms	100 00			
Kerr, A. R. & Co	Clothing, etc	314 94			
Kilvington, Thos	Plants, shrubs, etc	258 30			
Kay Electric Co	Repairing battery	2 50			
Lawry, Thos. & Son	Meat	8 16			
Leitch & Turnbull	Castings	3 06			
Lees, Thomas	Clock, spectacles, etc	25 95			
Laidlaw Manuf. Co	Repairing oven, etc	16 55			
Laing, J. B	Auditing books	119 00			
Morris, Thos	Flour, oatmeal, etc	5,075 13			
Moore, D. & Co	Hardware	147 54			
Marshall, J. A	Honey	164 40			
Murray, A. & Co	Clothing	2,109 34			
May, Sam'l & Co	Billiard balls, etc	19 25			
Moodie, J. R. & Son	Amusements	12 78			
Morgan Bros	Flour and provisions	1,662 75			
Malcolm & Souter	Furniture, etc	55 75			
Murton & Reid	Coal	1,020 78			
Malcolm, M. & Son	Blankets	677 18			
Milne, T	Spruce trees	25 00			
Morrison, Jas	Valve	3 00			
McCallum & Hall	Bedding, etc	345 00			
McEvoy, Wm.	Honey	40 50			
McGrath, E	Repairing vehicles	34 80			
McLaren, W. H.	Groceries and provisions	1,066 68			
McKay, S.	Stabling horses	44 25			
McKelvey & Birch	Repairing boilers, etc	270 40			
McCarthy, D	Allowance for rent and clothing	295 92			
McAuley, Robertson & Monro	Clothing	432 58			
McGregor & Parker	Parafine, wax, etc	144 74			
McPherson, Glassco & Co	Groceries	4,189 37			
Nelson, H. A. & Sons	Brooms, brushes, etc	153 48			
Northern Railway Co	Freight charges	50			
	Carried forward	72,442 33	28,423 21	317,183 74	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	72,442 33	28,423 21	317,183 74	1,281,080 11
	ASYLUM FOR THE INSANE, HAMILTON—*Continued.*				
	EXPENSES—*Continued.*				
New, Edward	Gravel	22 05			
O'Reilly, W. T., M.D	Travelling expenses	20 00			
Osborne, Jas. & Son	Groceries	289 50			
Parker & Evans	Boiler compound	408 78			
Philp, Jas. & Son	Repairing harness	58 98			
Pratt, Wm. J	Furnishing music	134 50			
Pratt, D. B. & Co	Boots	3 68			
Polk, R. L. & Co	Directory	5 00			
Rodger, John	Blacksmithing	145 03			
Rousseaux, J. M. & Co	Groceries	872 15			
Ross, Andrew	Blacksmithing	60 00			
Registry Office, Wentworth	Search	50			
Redden, Jas	Crockery	154 98			
Sparling, John	Expenses prospecting for water	12 00			
Slater, Jas	Expenses recapturing elopers	14 45			
Simmonds, Chas	Expenses do	11 25			
Skinner, J. A. & Co	Crockery	722 36			
Stuart, John, Son & Co	Groceries	3,732 43			
Stewart, Jas. & Co	Castings	4 49			
Squible, Frank	Plumbing, etc	198 87			
Somerville, R. V	Printing	121 00			
Singer Manuf. Co	Repairing machines	4 18			
Snyder, B.	Eggs	22 80			
Sheehan, T. A	Expenses *re* removal from Toronto	77 50			
Scott, James	Clothing	31 25			
Spence, Jacob	Honey	25 40			
Stevens, J. & Son	Physician's pocket case	21 00			
Springsteed, A. C	Expenses recapturing eloper	3 50			
Sundry newspapers	Advertising *re* supplies	50 00			
Sundry newspapers	do *re* fuel	136 00			
Sundry newspapers	Subscriptions and advertisements	51 25			
Times Printing Co.	Advertising and printing	135 25			
Troy Laundry Manuf. Co	Mangle, potash, etc	361 30			
Toronto Rubber Co	Rubber goods	75			

Ten Eyck, M. H., V.S.	Attendance and medicine	23 00			
Townsend, W. G	To pay custom duties	69 10			
Tristram, Geo	Furnishing music	40 00			
Upper, M	Mitts	17 60			
Victor Engine Works	Castings	50			
Williams, J. M. & Co	Iron and tinware	32 75			
Woods, Walter & Co	Pails, brooms, etc	411 70			
Wright, John	Stove for pump-house	10 40			
Wood & Leggatt	Hardware	701 29			
Watkins, T. C	Clothing	2,098 35			
Ward, Wm	Coal	8 00			
Winnifrith, B	Groceries	269 20			
Williams, H. S	Amusements	16 53			
Wallace, J. & Son	Stove pipe	2 30			
Warwick & Sons	Printing and binding	17 27			
Way, Bidwell	Allowance for rent, keep of horse, etc	600 00			
Way, Bidwell	Sundry payments	15 46			
Young & Bros	Steam valves	1 40			
Zwick, C. A	Allowance for rent	162 50			
			84,851 86		
				113,275 07	

ASYLUM FOR IDIOTS, ORILLIA.

Salaries.

A. H. Beaton, M.D	Twelve months' salary as	Medical Superintendent	1,600 00		
B. Mullin	do	Bursar	1,100 00		
T. J. Muir	do	Storekeeper	700 00		
James Paterson	do	Engineer	600 00		
Jas. A. Coulson	Three do	Fireman	60 00		
Jas. Lester	Nine do	do	180 00		
Robert Stratton	Twelve do	Carpenter	500 00		
Archibald Thomson	do	Farmer	450 00		
John Whitton	do	Gardener	300 00		
Morris Kiely	do	Nightwatchman	240 00		
Arthur Gormley	do	Messenger and stableman	240 00		
E. Kirkpatrick	Eight and one-half months' salary as matron		283 31		
S. Hardy	Three and one-half do	do	131 25		
Sundry persons	Wages of farm hands, maids and other servants		7,140 15		
				13,524 71	

Expenses.

Ayers, John	Hay and straw		32 91		
Andsell, Charles	Turnips		6 50		
Anderson, D	Potatoes		9 05		
Anderson, Miss A. B	Travelling expenses		20 00		
Bell Telephone Co	Rent of instrument and messages		124 70		
Ball, Augustus	Hay		8 40		
	Carried forward		201 56	13,524 71	430,458 81	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	201 56	13,524 71	430,458 81	1,281,080 11
	ASYLUM FOR IDIOTS, ORILLIA—*Continued.*				
	EXPENSES—*Continued.*				
Blair, J. W., & Co.	Coal	104 04			
Bingham, W. C.	Coal oil, etc	19 33			
Beaton, A. H	Travelling expenses	5 00			
Brown Bros	Stationery	12 50			
Bellamy, H. H	Tinware	2 50			
Brammer, R	Castings and repairs	205 20			
Black, A., & Co.	Use of furniture	10 00			
Boyle, Thomas	Removal expenses	5 60			
Coulson, J. A.	Allowance for board	24 99			
Cunningham, G	Hay	68 85			
Cannon, John	Potatoes	12 00			
Clark, J. & A	Flour, oatmeal, etc	159 75			
Cooke, H. & Co.	Medicines and drugs	199 26			
Coffey, Denis	Wood	372 56			
Cotton, Simeon	do	162 50			
Crockford, F	Straw	23 69			
Central Prison Industries	Shoes	876 75			
Coffey, T., jr	Wood	152 50			
Cameron, D. H	Assisting engineer	4 00			
Carter Ann E., estate of	Rent	50 00			
Coffey, James	Wood	65 00			
Cotton, Daniel	Turnips	23 00			
Coffey, Timothy, sr.	Wood	150 00			
Clare, Henry	Mason work	31 08			
Carmichael, D. G.	Blacksmithing	4 77			
Connor, C.	Turnips	15 72			
Cotton, Daniel	Potatoes	131 50			
Christie, M. B.	Travelling expenses	58 11			
Cameron, D. H.	Boiler purger	12 50			
Donnelly, R. M	Farm implements	11 13			
Duffie, Lizzie	Making clothing	3 97			
Downie, James	Hay	30 12			
Fox, John, jr.	do	17 10			
Frost, R	Wood	23 63			

Fountain, J.	Teaming	9 00			
Fortier, J. D.	Kalsomining and painting	193 52			
Foster, James	Detector dials	7 50			
Fraser, A.	Horse hire	2 00			
Finn, W. J.	Carrots	9 35			
G. N. W. Telegraph Co.	Telegrams	15 00			
Grand Trunk Railway Co.	Freight charges	923 64			
Greenbank Alkali Works	Potash	27 07			
Goffatt, T.	Postage stamps	10 00			
Gregg, John	Hay	12 76			
Goffatt, Mrs. M. J.	Clothing	2 53			
Goffatt, Mrs. M. J.	Tuning piano	2 00			
Gortzig, C.	Packing	4 80			
Garlock Packing Co.	Hay	36 90			
Graham, Geo.	Meat, etc	3,513 65			
Harvie, James J.	Wood	281 51			
Hatley, J. C.	Hay	59 75			
Harvie, D.	Repairing harness	11 35			
Hay, R.	Stationery	22 75			
Hunter, Rose & Co.	Hay	16 27			
Hurvie, J. R.	do	11 16			
Homer, Geo.	Potatoes	17 94			
Haynes, F.	Removal expenses	24 00			
Hardy, S. E.	Crockery	6 95			
Hurd, J. J.	Potatoes	8 65			
Hewitt, J.	Subscription	8 00			
Health Journal	Inspecting scales	1 50			
Inspector Weights & Measures	Potatoes, etc	399 58			
Irish, N. B.	Castings, etc	106 55			
Inglis & Hunter	Baskets	7 50			
Institution for the Blind	Teaming, etc	285 65			
Jackson, Wm.	Wood	102 37			
Johnston, Wm.	do	163 31			
Johnston, James	do	234 44			
Johnston, John	do	34 94			
Johnston, Thomas	Window blinds	6 00			
Jolliffe & Co.	Allowance for board	120 00			
Kiely, Morris	Groceries, etc	2,590 50			
Kean, F., Son & Co.	Plumbing, etc	42 03			
Keith & Fitzsimons	Oil	56 50			
Kellogg, E. H.	Examining horse	2 50			
Kidney, George, V.S.	Fruit, etc	8 25			
Kennedy, Wm.	Blacksmithing	10 75			
Lillie, Philip	Allowance for board	74 57			
Lester, James	Hay	12 65			
Leatherdale, James	Blacksmithing	20 05			
Lack, H. W.	Auditing books	40 20			
Laing, J. B.	Interments	45 00			
Margrett & Swain	Allowance for rent and board	167 44			
Muir, T. J.	*Carried forward*	13,019 83	13,524 71	430,458 81	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	13,019 83	13,524 71	430,158 81	1,281,080 11
	ASYLUM FOR IDIOTS, ORILLIA.				
	EXPENSES—*Continued.*				
Murray, Peter	Printing and advertising	75 00			
Mitchell, J. W	Music	12 50			
Morningstar, D. O	Wood, etc	328 40			
Miller, Melville	Hardware	510 36			
Mainer, Robert	Copper and tinware	77 70			
Mulcahy, Thomas	Rent	180 00			
Mulcahy, Thomas	Groceries	772 36			
Murphy, Edward	Repairing harness, etc	13 65			
Mitchell, T. B.	Interments	133 45			
Mitchell, T. B.	Furniture and repairs	236 20			
Moore, Chris	Hay	29 10			
Madden, P	Lumber	9 21			
Mulligan, James	Hay	59 81			
Morphy, John	do	18 40			
Mullin, B	Sundry payments	2 40			
McKay, A. K	Clothing	388 40			
McLeod, C	Wood	196 62			
McIntyre, D	Mending shoes, etc	86 17			
McPherson, Charles	Fish	2 20			
McKinley, D. M.	Cab hire	85 25			
McCausland, J	Glass	26 50			
Mackie, Thomas	Hay	24 18			
McMaster & Co	Cottons, etc	69 72			
McInnes, C	Coal	4,842 23			
McDonald, Alex	Straw	5 28			
N. and N. W. Railway Co	Freight charges	146 16			
Nelson, H. A., & Sons	Brooms, pails, etc	93 17			
Northey & Co	Rubber valves	54 00			
Orillia Postoffice	Postage stamps, etc	48 50			
O'Reilly, W. T	Travelling expenses	8 60			
Perry & Alport	Groceries, etc	1,234 87			

Phillips, T., & Co	Coal oil, etc	101 04			
Pace & Main	Clothing, etc	555 64			
Parker & Evans	Boiler compound	38 70			
Paterson, James	Rent	36 00			
Peeler, Wm.	Hay	37 12			
Porter, J. T. & Co.	Groceries, etc.	105 09			
Robinson, T. A.	Medicines, stationery, etc	106 83			
Reid, Alex.	Hay	31 72			
Ross, C. A.	Express and telegram charges	8 88			
Regan, Michael	Turnips	8 67			
Ralston, John	Shoes	14 50			
Rowe, B. H.	Wood	243 95			
Robinson, S. S.	Costs *re* Stafford	30 00			
Rouse, W. H.	Potatoes	38 56			
Ramsay, Wm.	Repairing vehicles and implements	77 78			
Robinson, Chas.	Potatoes	11 35			
Ratcliffe, Chas.	do	30 25			
Robinson, Emile	do	10 15			
Stephenson, J. A.	Hay and straw	50 90			
Smith, C. J.	Coal	3,858 96			
Scott, Robt.	Teaming, etc	30 00			
Sweeney, Jas.	Expenses recapturing eloper	5 00			
Smith, J. J.	Cleaning closets	13 00			
Scadding, H. S.	Carrots	8 85			
Standard Publishing Co	Book	5 75			
Sundry newspapers	Advertising *re* supplies and fuel	80 00			
Thomson, J. M.	Straw	15 03			
Thomson, David	Wood	229 93			
Tipping, J. L. & Co.	Fish, fruit, etc	506 14			
Thompson, J. B.	Rubber stamps, etc	9 00			
Thomson & Dunn	Oats and Bran	263 75			
Thomas, T. M.	Wood	450 00			
Tutton, Francis & Sons	Repairing machinery, etc.	37 67			
Thomson, C. E., V.S.	Attendance and medicines	44 75			
Thomson, D. P.	Hay	60 81			
Tait, Andrew	Lumber	67 85			
Tudhope, W. & Son	Farm implements	17 00			
Vick, Geo.	Bread, flour, etc	3,355 65			
Vernal & McDowell	Clothing	45 29			
Vernon, J. H.	do	500 24			
Woodward, M. J. & Co.	Oils, etc	163 86			
Wightman, R.	Medicines	8 00			
Woodrow, John	Straw	20 04			
Winn, Jas.	Plastering	14 30			
Warner, E. C.	Shoes	1 40			
Warwick & Sons	Printing and binding	17 27			
			34,156 89		
				47,681 60	
	Carried forward			478,140 41	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			478,140 41	1,281,080 11
	CENTRAL PRISON MAINTENANCE.				
	SALARIES.				
James Massie	Twelve months' salary as Warden	2,000 00			
M. Logan	do do Deputy Warden	1,400 00			
M. Logan	Arrears of salary	1,000 00			
W. T. Aikins, M.D.	Twelve months' salary as Physician	1,000 00			
Geo. Wheler	do do Bursar	1,300 00			
Thos. Quinn	do do Steward and storekeeper	750 00			
J. M. Campbell	do do Accountant	400 00			
R. M. Persse	do do Clerk and Librarian	800 00			
Jas. Clarkson	do do Engineer	890 00			
G. W. Franks	do do Sergeant	625 00			
David Adams	do do Baker and Cook	500 00			
Sundry persons	Wages of guards and other officers	11,647 71			
			22,312 71		
	EXPENSES.				
Alexander & Co	Chemicals, etc	118 71			
Aikins, H. W., M.D.	Attendance on Guard Routledge	20 00			
Adams, T.	Meat	1,297 45			
American Express Co.	Charges	3 85			
Aikins, W. T., M.D.	Surgical instruments	21 60			
Airs & Co.	Potato bags	8 70			
Allan, A. A. & Co.	Hats and caps	142 70			
Allen, S.	Vinegar	10 64			
Bertram, J. & A.	Hardware	693 82			
Brown Bros.	Stationery	238 45			
Brown, Chas. & Co.	Flank net	1 75			
Barclay, H. & Co.	Oats, bran, etc	52 31			
Barclay, A.	Flour, etc	5,064 45			
Baker, R.	Altering carpets	2 40			
Butler, J.	Carrying mail	2 00			
Bilton, Mrs. W.	Fish	44 49			
Brown, W.	Hardware, etc	6 10			
Blakely, J.	Witness fees *re* Neil case	1 50			

Boyd, A.	Oil cake, etc	9 57			
Bertram & Co.	Castings	62 51			
Bond, R.	Use of ambulance	1 25			
Bengough, G.	Type writer supplies	2 30			
Beard, T.	Teaming	268 37			
Boyle & Richardson	Castings, etc	13 85			
Butchart, R. A.	Expenses recapturing prisoner	10 00			
Brandon Manufacturing Co.	Lumber	102 79			
Clinkenboomer, J.	Neck yoke	2 00			
Collector of Customs	Duty charges	15 80			
Cox, R. H.	Stamps	14 50			
Clark, J. & A.	Bran, etc	206 91			
Consumers' Gas Co.	Gas	1,178 67			
Cooper, W. M.	Firearms and ammunition	56 80			
Canada Express Co.	Charges	15 30			
Coleman, C. W.	Repairing clocks	10 50			
C. P. Railway Co.	Removing Guard Routledge	1 25			
Clarkson, Jas.	Fuel allowance	50 00			
Curran, P.	Cab hire	2 22			
Carnegie, C.	Clock	1 50			
Cosgrove, O.	Carting ice	22 50			
Cottrell, W. & Son	Hardware, etc	6 65			
Canada Rubber Co.	Clothing, etc	68 84			
Carroll, R.	Cement	19 45			
Cleveland Electrical Manf. Co	Dials	6 00			
City of Toronto	Water, etc	555 07			
Cleghorn, J. & Son	Fish	12 44			
Cosgrave Brewing Co.	Malt and hops	9 00			
Central Prison Industries	Clothing and shoes	3,552 65			
Coleman, T. F.	Fuel	2,172 12			
Dominion Express Co.	Charges	1 40			
Dunn, J. R.	Hay and straw	131 07			
Donogh & Oliver	Lumber	7 92			
Doyle, M.	Fish	190 00			
Dixon, H. C.	Postage stamps	127 50			
Davies, W. & Co.	Meat	50 76			
Dineen, W. & D.	Hats	54 00			
Dossor, W. H.	Cleaning chimnies	4 50			
Edgar, J. & Son	Crockery	121 70			
Eby, Blain & Co.	Groceries, etc	810 04			
Eckhardt, Kyle & Co.	do	630 34			
Ellener, G.	Loading manure	6 87			
Earsman, A. & Son	Castings	4 75			
Foster, Jas.	Furnishings	16 60			
Ferris, G. D	Wringer	10 50			
Fulton, Michie Co	Groceries, etc	74 25			
Grip Printing & Publishing Co.	Temperance books	61 88			
Gall, Geo	Lumber	48 07			
G. N. W. Telegraph Co	Messages	11 62			
	Carried forward	18,545 50	23,312 71	478,140 41	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	18,545 50	23,312 71	478,140 41	1,281,080 11
	CENTRAL PRISON MAINTENANCE.				
	EXPENSES—*Continued.*				
Gurney, E. & C. Co	Castings	16 98			
Gall, Anderson & Co	Lumber	258 42			
G. T. Railway Co	Freight charges	23 49			
G. T. Railway Co	Steel rails	21 02			
Humphrey, V. P	Funeral expenses of C. H. Jarvis	44 00			
Hunter, J. H	Services selecting books	15 00			
Hart, Emanuel	Pens	6 00			
Hunter, M	Hay	180 60			
Hunter, R	Purchase of meat	4,927 90			
Inglis & Hunter	Castings and repairs	49 48			
Jordan, C	Loading manure	15 31			
Kay, J. & Son	Carpets, etc	108 22			
Kingston Asylum	Scrubbers	73 00			
Kearns, W. P	Repairing harness	16 20			
Logan, M	Travelling expenses to Jolliet, U. S	46 46			
Lewis, Rice & Son	Hardware	50 00			
Lauder Bros	Plumbing	31 75			
Lear, R. M	Chandeliers, etc	295 46			
Lyons, F. W	Expenses recapturing prisoner	10 00			
Laing, J. B	Auditing accounts	145 00			
Medler & Arnot	Cedar	24 70			
Mercer Reformatory	Laundrying	1,100 00			
Miller, H. & Co	Chemicals, etc	1,036 25			
Malcolm, W. B	Plumbing	14 55			
Meek, E	Services as nurse	4 00			
Massie, James	Allowance for rent	300 00			
Morrison, Jas	Castings	15 72			
Morrison, Angus & Co	Clothing	55 67			
Maloney, J	Lime	8 00			
Murphy, J	Carpentering	7 77			
Mason & Risch	Repairing organ	1 50			
McCulla, J., M.D	Attendance on Guard Routledge	5 00			
McMaster, Darling & Co	Towelling, etc	131 01			
McDonald, C. S. & Co	Mangle	20 00			

McDowall, W. & Co	Cartage	12 00			
Nelson, H. A. & Sons	Mirrors, etc	71 92			
N. & N. W. Railway	Freight charges on ice	100 00			
Nubran Iron Enamel Co	Enamel	26 00			
Notman, J	Stationery	197 27			
Oaklands Jersey Dairy Co	Milk	3 00			
Polk, R. L. & Co	Directories	6 00			
Paterson, P. & Son	Hardware, etc	2 50			
Persse, R. M	Allowance for rent	150 00			
Prisoners' Aid Association	Cab hire *re.* religious services	450 00			
Park, James & Son	Provisions	50 34			
Piper, N. L. & Son	Lantern	1 00			
Prison guards	Services flogging prisoners	14 50			
Penson, S. R. G	Map	3 75			
Quinn, T	Allowance for rent	250 00			
Ryan, W	Provisions, etc	2,948 35			
Robinson, J. & Co	Hardware	4 34			
Rogers, C. & Sons Co	Furniture	50 77			
Rupill, J	Manure	8 00			
Rennies, W	Seeds	73 10			
Rogers & Little	Potatoes	286 30			
Rice, T. G	Wire cloth	45 19			
Ritchie, J	Plumbing	21 75			
St. Michaels' Cathedral	Cab hire *re* religious services	250 00			
Sullivan, J. P	Sleigh and painting	153 00			
Starr, N. G	Services as nurse	4 00			
Semmens, W. & Evel	Urn screws and handles	2 13			
Smith, C. J. & Co	Fuel	1,843 62			
Smith, J. R. & Sons	Lumber	283 23			
Stains, H	Blacksmithing	22 79			
Sinclair, Mrs	Groceries	56 19			
Staunton, M. & Co	Wall paper	3 85			
Simmers, J. A	Seeds	69 16			
Speight Manuf. Co	Waggon	80 00			
Strathroy Knitting Co	Clothing	365 25			
Smith, A., V.S	Attendance and medicines	21 25			
Street Railway Co	Car tickets	53 50			
Sundry newspapers	Advertising *re* supplies	40 00			
do	do fuel	41 00			
do	Subscriptions	15 00			
Toronto Fire Brigade	Allowance for services	100 00			
Turner & Porter	Interments	50 00			
Toronto Silver Plate Co	Plating	1 50			
Trees, S. & Co	Hardware	1 00			
Thompson, T	Harness	2 45			
Terry, E	Fire brick and alabastine	96 65			
Taylor, J. & Co	Soap	159 28			
Thressen, J	Baskets	2 50			
Tye, John	Wire weaving machine	50 00			
	Carried forward	36,147 39	23,312 71	478,140 41	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	36,147 39	23,312 71	478,140 41	1,281,080 11
	CENTRAL PRISON MAINTENANCE.				
	EXPENSES—*Continued.*				
Toronto Stone Co	Sills	117 40			
Tye, John	Services making wire mattresses	100 00			
Verral Transfer Co	Cab hire	16 50			
Wheeler & Bain	Furnishings, etc	242 57			
Walker, R. & Son	Clothing	2 22			
Woods, J. M. B., M.D	Attendance on Guard Routledge	34 00			
Windrum, S. B	Stencils	24 00			
Wheler, A. H.	Teaming	99 25			
Watson, Jas	Coffee	114 84			
Wagner, Dr	Examining patients	8 00			
Williams, A. R	Steam pump	150 00			
Warwick & Sons	Printing and binding	50 78			
Wheler, Geo	Allowance for rent and fuel	300 00			
Wheler, Geo	Sundry payments	6 38			
Yorkville & Carlton Brick Manuf. Co	Brick	2 70			
			37,416 03		
				59,728 74	
	CENTRAL PRISON INDUSTRIES.				
	SALARIES.				
J. M. Campbell	Twelve months' salary as Accountant	399 94			
John White	do Master Shoemaker	600 00			
Joseph McGregor	do Tailor	600 00			
P. Stafford	do Carpenter	550 00			
Wm. Crackle	do Mason	550 00			
Wm. Huston	do Gardener	550 00			
H. Batwell	do Foreman Brickyard	720 00			
L. D. Barnum	do Assistant Engineer	600 00			
G. Hartley	do Guard	600 00			
Sundry persons	Wages of guards, watchmen, etc	1,402 50			
			6,572 44		

	Expenses.				
American Express Co	Charges	5 15			
Boyd Bros. & Co	Clothing	175 91			
Brandon Mfg. Co	Lumber, etc	164 43			
Bertram, J. & A	Hardware	328 57			
Beardmore & Co	Leather	1,452 98			
Butler, James	Yarn	200 00			
Barclay, A	Oats, bran and hay	167 65			
Brown, G	Making brick	1,791 00			
Butwell, H	Cedar posts	50 25			
Crackle, Wm	Allowance for rent	120 00			
Canadian Rubber Co	Hose	46 50			
Christie, R	Travelling expenses of self, Warden and Shorthand Writer to U. S. *re* prison labor	400 00			
Craig, Geo	Services as shorthand writer *re* prison labor	48 00			
Dodge Wood Split Pulley Co	Rope	11 30			
Donogh & Cliver	Lumber	195 06			
Dixon, H. C	Postage stamps	11 00			
Dunn, J. R	Straw	32 91			
Doig, A. E	Castings	41 80			
Grand Trunk Ry. Co	Freight charges	2 62			
Gall, Anderson & Co	Lumber	68 99			
Gall, George	do	62 72			
Hughes Bros	Clothing	1,958 37			
Hallam, John	Leather, etc	1,891 87			
Huston, Wm	Allowance for rent	120 00			
Inglis & Hunter	Castings, repairs, etc	49 92			
James, Thomas	Repairing brick work	13 06			
Kellogg, E. H. & Co	Oils	91 50			
Kitchen, Wm	Making brick	1,842 75			
Kearns, W. P	Harness	10 50			
Keith, John	Horses	216 63			
Lee, W. G	Grading for railway siding	34 30			
Laidlaw Mfg. Co	Castings	16 50			
Lewis, Rice & Son	Hardware	9 50			
Meehan, John	Cartage	2 00			
Morrison, Jas	Castings	17 40			
McMaster, Darling & Co	Clothing, etc	1,639 06			
McGill, Wm. & Co	Fuel	36 30			
McGregor, Joseph	Allowance for rent	100 00			
McLean, D	Leather, etc	451 07			
McLean, D. C	Lumber	28 00			
Ogilvy, Alexander & Anderson	Cloth	424 68			
O'Reilly, Daniel	Making whisks	19 07			
Paterson, P. & Son	Hardware	2 50			
Perkiss, John	Making brick	1,806 00			
Pyatt, W. G	do	1,805 25			
Rowsell, C	Brooms, etc	8 50			
	Carried forward	17,980 57	6,572 44	538,869 15	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	17,980 57	6,572 44	538,869 15	1,281,080 11
	CENTRAL PRISON INDUSTRIES—*Continued.*				
	EXPENSES—*Continued.*				
Smith, Chas. J	Fuel	6,419 62			
Stafford, P	Allowance for rent	120 00			
Street Car Co	Tickets	7 25			
Smith, J. B. & Sons	Lumber	440 27			
Singer M'fg. Co	Belts, needles, etc	1 73			
Sundry persons	Bonuses as broom makers	293 89			
White, John	Allowance for rent	100 00			
Walker, John	Wheelbarrows	153 25			
Wheler, A. H	Teaming sand	114 40			
Williams Man'fg. Co	Shuttles, needles, etc	6 22			
Wheler, Geo	Sundry payments	8 48			
Young, G. S	Yarn	87 50			
			25,733 18		
	REFORMATORY, PENETANGUISHENE.			32,305 62	
	SALARIES.				
Thomas McCrosson	Twelve months' salary as Superintendent	1,600 00			
Richard H. Stedman	do Deputy Superintendent	900 00			
Wm. P. Band	do Bursar	850 00			
P. H. Spohn, M.D	do Physician	700 00			
Rev. G. E. Lloyd	do Protestant Chaplain	600 00			
Rev. Lancelot Minehan	do Roman Catholic Chaplain	600 00			
Mrs. C. Fitzgerald	do Matron	400 00			
E. W. Murphy	do Protestant school teacher	600 00			
Donald Ferguson	do Assistant do	400 00			
John T. Yorrell	do Roman Catholic school teacher	600 00			
Alexander McKellar	do Steward and storekeeper	800 00			
W. H. Smith	do Carpenter	600 00			
R. C. Trott	do Engineer	600 00			
Walter Bantock	Eleven do Baker	412 50			
Jas. O. Byrnes	Twelve do Shoemaker	540 00			
John Jamieson	do Tailor	600 00			

Wm. Young	do	Farmer	450 00			
Thomas Harford	do	Gardener	400 00			
Donald Rae	do	Chief night attendant	500 00			
Sundry persons	Wages of guards and other officers		4,310 00			
				16,462 50		
		EXPENSES.				
Allen, W. H	Attendance in hospital		140 00			
Allen, John	Board of Structural Superintendent		46 00			
Allen, James	Attendance in hospital		72 00			
Allen, Jas. A	Blasting stone		7 50			
Allen, John	Milk		3 10			
Band, W. P	Sundry payments		2 40			
Bantock, W	Allowance for rent		5 00			
Bell Telephone Co	Rent of instrument and messages		78 05			
Brithaupt Bros. & Hall	Leather, etc		746 72			
Beck, C. & Co	Groceries, etc		449 15			
Brown, A	Expenses recapturing prisoner		10 00			
Bald, Jas	do		75			
Boeckh, Ckas. & Sons	Furnishings		4 44			
Brown Bros	Stationery		80 47			
Bowman, J. E., M.D	Clinical attendance		186 20			
Bertram & Co	Hardware, glass, etc		268 45			
Brunelle, L	Sugar and syrup		9 15			
Bouchet, F	Repairing boat		16 75			
Blondin, C. S. D	Straw		29 36			
Belleville, H	Carpentering		145 00			
Birch, James	Services in hospital		5 00			
Brown, John	Expenses recapturing prisoner		11 00			
Brisette, John	do		1 00			
Burns, P. & Co	Coal		352 83			
Champion, F	Allowance for rent		60 00			
Cunningham, D	do		60 00			
Crackle, Wm	Travelling expenses		22 50			
Copeland, Geo. & Sons	Flour, etc		1,988 85			
Carty, James	Hay and straw		341 04			
Chalne, A. J	Groceries		326 03			
Corbeau Bros	Furniture, etc		156 20			
Champion, F	Board of men		18 00			
Claxton, Thos	Musical instruments, etc		34 00			
Carroll, Robt	Lime		10 50			
Capon & Co	Paints, wall paper, etc		89 87			
Charlebois, A	Expenses recapturing prisoner		6 25			
Charlebois, A	Horse hire		63 00			
Campbell Sewer Pipe Co	Sewer pipe		12 60			
Craig & Payette	Castings and repairs		62 02			
Central Prison	Services of foreman		209 25			
Church Book Depository	Prayer books		4 00			
	Carried forward		6,134 43	16,462 50	570,174 77	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	6,134 43	16,462 50	570,174 77	1,281,080 11
	REFORMATORY, PENETANGUISHENE—*Continued.*				
	EXPENSES—*Continued.*				
Canghey, R	Repairing drain	11 88			
Campbell, Mrs. M. J	Cleaning	5 00			
Crackle, Wm	Services *re* sanitary improvements	150 00			
Darling, Jas. S	Postage, telegrams, etc	256 31			
Davidson, D	Lumber	121 75			
Dunnet, McPherson & Co	Hats and caps	37 50			
Dennis, Thos	Expenses recapturing prisoner	10 00			
Dusome, H	do	7 50			
Dusome & Brophy	Tailoring	19 25			
Devine, M	Barrels	4 50			
Eby, Blain & Co	Groceries	132 60			
Ellis, W. H	Analyzing water	10 00			
Evans, Geo	Hardware	364 50			
Ferguson, D	Allowance for rent	60 00			
Fitzgerald, Mrs. C	Washing and scrubbing	33 00			
do	Eggs, fish, etc	66 99			
Fitzpatrick, T	Expenses recapturing prisoner	6 25			
Finch, W. S	Lumber preservative	21 25			
Gendron, C. G	Rubber boots, etc	5 20			
Gago, W. J. & Co	Books and stationery	205 90			
Grand Trunk Ry. Co	Freight charges	55 77			
Gilbert, Henry	Posts	7 20			
Gill, E. A	Crocks	6 50			
Greening, B. & Co	Wire mats	21 77			
Hughes Bros	Clothing, etc	2,337 70			
Harford, Thos	Expenses recapturing prisoner	10 45			
Hewsom & Osborne	Printing	18 00			
Hart & Co	Stationery	12 19			
Henderson, J	Hardware	37 98			
Harrison, Glover Estate	Glassware	5 00			
Hall, Innes & Co	Yarn	2 00			
Holmes, John	Mason work	27 00			
Ingram, W	Plastering, etc	9 50			
Institution for the Blind	Baskets	13 20			

Irwin, W. H. & Co	Directory	2 00			
Jennings, H.	Express charges	74 30			
Johnston, John	Livery hire	8 00			
King, Geo.	Oats and potatoes	906 58			
Keith & Fitzsimmons	Plumbing, etc	793 85			
Kellogg, E. H. & Co.	Oils	153 72			
Keyes, Harry	Gratuity	30 00			
Lloyd, Rev. Geo. E	Sunday school literature	8 30			
Langdon, John	Expenses recapturing prisoners	30 00			
Leverton, H	Mop	1 15			
Lewis, Rice & Sons	Hardware	428 17			
Lyons, John	Inspection of scales	2 10			
Logan, John	Auditing books	113 80			
Landrigan, J	Expenses recapturing prisoners	3 00			
Lugsden & Barnett	Post bags	9 00			
Murphy, E. W	Allowance for rent	99 96			
Murdock, H	do	60 00			
Murdock, H	Services as relieving guard	399 96			
Maloney, H	Expenses recapturing prisoners	13 00			
Menihan, L	Expenses in chapel	40 00			
Murphy, E. W	Expenses recapturing prisoners	20 95			
Murdock, H	do	75			
Mercer Reformatory	Clothing	240 00			
Morgan, James C	Inspection of schools	40 00			
Miller, Hugh & Co	Oils, paints, etc	239 81			
Morton, J	Repairing drain	11 25			
Morrison, Jas	Castings and plumbing	323 01			
Martin, Toms & Co	Surgical appliances	32 50			
Maloney, J. M. & Son	Clothing	20 00			
McWilliams, J	Allowance for rent	50 00			
McCrosson, T.	Expenses recapturing prisoners	10 80			
McCrosson, T.	To pay servants	275 00			
McMaster, Darling & Co.	Clothing	725 31			
N. & N. W. Ry. Co	Freight charges	125 05			
Northey & Co.	Repairing pumps	17 75			
Nettleton, C. A.	Medicines, etc	346 44			
Nelson, H. A. & Sons.	Brooms, brushes, etc	122 62			
Notman, J	Stationery	106 29			
O'Byrne, Jas	Expenses recapturing prisoners	8 65			
Ogilvy, Alexander & Anderson	Bedding, etc	1,201 34			
Oilette, C	Carpentering	144 00			
Oades, A. P. R.	Plastering	1 50			
Petros, John	Attendance at hospital	162 50			
Parsons, Mrs. E.	Cheese	6 30			
Plouffe, M	Harness	17 50			
Pearson, Mrs.	Surplice	7 00			
Randall, G. J	Ladder, etc	18 50			
Rankin, C.	Straw	39 20			
	Carried forward	17,718 98	16,462 50	570,174 77	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	17,718 98	16,162 50	570,174 77	1,281,080 11
	REFORMATORY, PENETANGUISHENE—*Continued.*				
	EXPENSES—*Continued.*				
Robins, Thos	Expenses recapturing prisoner	11 50			
Rourke, A	do do	2 90			
Randell, G. J	Grant *re* school rates	150 00			
Raikes, R., M.D	Consultation *re* diphtheria	10 00			
Rogers, Elias & Co	Coal	88 80			
Rogers, Chas. & Sons & Co	Upholstering	117 55			
Ritchie, J	Plumbing	60 75			
Robinson, Geo	Papering and kalsomining	50 80			
Rowsell & Hutchison	Books	6 45			
Rourke, Sarah	Sewing carpets	3 00			
Smith, C	Allowance for rent	60 00			
Sneath, Chas. R	Medicines, etc	303 83			
Sadlier, D. & J., & Co	Hymn books	17 85			
Simpson, Arnall & Co	Hops and malt	51 90			
Smith, W. H	Expenses recapturing prisoners	9 55			
Singer Manufacturing Co	Repairs	6 21			
Shanahan, D. J	Blacksmithing, etc	270 91			
Smith, James	Livery hire	54 00			
Stevens J. & Son	Hospital appliances	4 62			
Sanders, L. S	Repairing clock, etc	3 25			
Stedman, R. H	Board of physician	41 50			
Sinnott, Jas	Assisting engineer at water works	388 00			
Stone & Wellington	Fruit trees	18 30			
Score, R. & Son	Officers' clothing	18 00			
Sewrey, H	Angle iron	2 44			
Spence R. & Co	Files, etc	17 36			
Schwartz, T	Expenses recapturing prisoners	9 00			
Samuels, E. A	Music books	6 25			
Smith, Jas	Poultry	4 80			
Sundry newspapers	Subscriptions	63 85			
do	Advertising *re* supplies	23 63			
Trott, R. C	Allowance for rent	60 00			
Thompson, W. M	Hay, wood, etc	3,828 82			
Thompson, H. H	Fish	2 40			

Taylor, John & Co.	Soap		157 71			
Thompson, W. M.	Stove		8 00			
Trechon, Lefebvre & Co.	Wax candles		12 50			
Tonasse, Louis.	Straw		37 09			
Thompson, W. F. H.	Peas		36 30			
Upper Canada Bible Society	Bibles		25 00			
Wynne, J.	Medical comforts		19 00			
Wynne, Harry	Plastering		141 77			
Wright, C. E.	Meat		1,647 25			
Wright, G. H.	Hardware		1,658 18			
Winfield, T.	Fish		11 85			
Williams, H.	Expenses recapturing prisoner		2 00			
Wheeler & Bain	Ventilators		46 50			
Winfield, T.	Fruit		17 12			
Wright, G. H.	Cedar skiff		40 00			
Warwick & Sons.	Printing		20 67			
Yorrell, J. T.	Allowance for rent		60 00			
Young, Wm.	do		60 00			
Young, Wm.	Expenses recapturing prisoner		8 45			
				26,899 59		
					43,362 09	

DEAF AND DUMB INSTITUTE, BELLEVILE.

Salaries.

R. Mathieson	Twelve months' salary as	Superintendent	1,600 00			
J. B. Murphy, M.D.	do	Physician	650 01			
A. Livingston	do	Bursar	850 00			
D. R. Coleman	do	Teacher	1,200 00			
D. M. Beaton	do	do	416 64			
Paul Denys	do	do	1,000 00			
S. T. Greene	do	do	1,000 00			
J. B. Ashley	do	do	1,000 00			
Miss A. Mathison	do	do	500 01			
Mrs. Effie Terrill	do	do	650 01			
Miss Sarah Templeton	do	do	700 00			
Miss M. M. Ostrom	do	do	600 00			
Miss F. Maybee	do	do	279 15			
Mrs. M. J. MacGillis	do	do	316 64			
Miss Mary Bull	do	do	299 98			
D. J. McKillop	do	do	300 00			
Miss Jean J. Robinson	do	Matron and housekeeper	399 96			
Mrs. S. Craig	One do	do	58 86			
J. G. Smith	Twelve do	Storekeeper and clerk	599 99			
Wm. Douglas	do	Supervisor of boys	500 01			
Miss Annie Gallagher	do	Seamstress and supervisor of girls	240 00			
		Carried forward	13,161 26		613,536 86	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	13,161 26		613,536 86	1,281,080 11
	DEAF AND DUMB INSTITUTE, BELLEVILLE—*Continued.*				
	SALARIES—*Continued.*				
M. O'Meara	Twelve months' salary as Farmer	400 00			
M. O'Donoghue	do Carpeneter	550 00			
Wm. Langmuir	do Assistant carpenter	150 00			
William Nurse	do Shoemaker	550 00			
Joseph Middlemas	do Engineer	600 00			
D. Cunningham	do Baker	425 00			
Thomas Wills	do Gardener	300 00			
Sundry persons	Wages of other officers and servants	2,744 97			
			18,881 23		
	EXPENSES.				
Arnott, G.	Fruit, etc.	58 44			
Ashley, J. B.	Travelling expenses	22 30			
Ackrill, D. H., V.S.	Attendance and medicines	10 00			
Appleton, D. & Co.	Books	12 00			
Ashley Carriage Co	Repairing vehicles	12 25			
American Annual of the Deaf.	Subscription	99 50			
Belleville Gas Co.	Gas	1,388 52			
Belleville Post Office	Rent of box	4 00			
Belleville Milk Co.	Milk	632 57			
Bain, J. & Son	Books and stationery	22 85			
Bussel, Jas.	Butter	423 12			
Brockville Chemical Co.	Superphosphate	8 00			
Bell Telephone Co.	Rent of instrument and messages	13 75			
Brazier, J.	Hats and caps	5 40			
Beaton, D. M.	Travelling expenses	7 00			
Bradford, D.	Manure	1 25			
Brown, G.	Repairing waggons, etc.	34 50			
Brown, G & Co. Mfg. Co.	Castings, tools, etc	57 42			
Bonistcel, C. H.	Barley, etc.	6 88			
Brusoe, F.	Manure	1 25			
Conger Bros.	Groceries	760 88			
Carman, T. S.	Printing and advertising	208 85			

Cook, T. & M.	Eggs, etc	229 64			
Canadian Express Co.	Charges	17 20			
Collector of Customs	Duty charges on soap	8 25			
Carmichael, W. R.	Paints, oils, etc.	74 00			
Coleman, E. H.	Apples, etc	53 20			
Clark, N.	Potatoes	19 00			
Clark & Vermilyea	Fish, etc	16 20			
Callan, O'	Apples	7 25			
Campbell, W.	Straw	4 00			
Coleman, D. R.	Travelling expenses	34 60			
Craig, Sara	Expenses from London	17 90			
Douglas, R. W. & Co.	Books	71 67			
Donnelly, T.	Postage stamps, etc.	126 00			
Dickens & Sons	Fish, etc.	25 75			
Davis, A. D.	Apples	9 00			
Davis & Gibson	Butter	7 48			
Diamond, J. N.	Maps, etc.	11 10			
Denys, P.	Travelling expenses	44 30			
Downey Co.	Fuel	3,151 49			
Eccles, Geo.	Service of animals	3 60			
Fuller, W. D.	Fish	256 42			
Fleischman & Co.	Yeast	69 21			
Flint & Holton	Lumber	211 62			
Frost, J. G.	Furniture	136 40			
Feeney, D.	Butter	23 92			
Fargey, P.	Potatoes	20 40			
Forsyth, D.	Football, etc.	4 00			
Frost, J. G.	Manure	2 00			
Green, C.	Meat	266 15			
Geary, W. H.	do	2,632 66			
G. N. W. Telegraph Co.	Telegrams	20 99			
Grafton, F. E. & Sons	Books	32 40			
G. T. Railway Co.	Freight charges	13 41			
Graham, F.	Straw	3 00			
Gilbert, N. B.	Hay	83 39			
Green, S. T.	Travelling expenses	25 70			
Hart, Philip	Blacksmithing	67 60			
Hurley, J. M.	Apples	15 00			
Hovenden, R. J.	Artists' materials	7 15			
Hayes & Co.	Packing strips	1 20			
Hodge, Jas.	Repairing pump	1 75			
Huffman, S. R.	Tuning and repairing piano	3 00			
Heaslip, Jas.	Straw	4 00			
Howe, W. H.	Apples	3 00			
Herity, F.	Potatoes	14 30			
Hand, Professor	Fireworks	20 00			
Haines & Lockett	Shoe dressing	1 50			
Health Journal	Subscription	7 00			
Institute Shoe Shop	Shoes for indigent pupils	150 89			
	Carried forward	11,819 82	18,881 23	613,536 86	1,281,080 11

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PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	11,819 82	18,881 23	613,536 86	1,281,080 11
	DEAF AND DUMB INSTITUTE, BELLEVILLE—*Continued.*				
	EXPENSES—*Continued.*				
Jones, W. F.	Clothing	52 09			
Jones, W. J.	Hay	76 93			
Johnson, B.	Ice	90 00			
Jones, A. H.	Barley and Hay	29 60			
Knox, James	Apples	5 00			
Knox, A.	Provisions	226 25			
Keith & Fitzsimmons	Rubber valves	4 06			
Kingston Asylum	Brooms and brushes	36 75			
Kellogg & Co.	Oil	30 00			
Laing, Charles	Carpentering	314 00			
Lingham, W. H.	Oats, bran, etc	106 81			
Lazier, S. A.	Paper bags	5 25			
Lewis, J.	Hardware	138 09			
Leslie, T.	Potatoes	23 10			
Lake & Jenkins	Bus hire	41 50			
Laing, J. B.	Auditing accounts	109 50			
Little, John	Poultry	10 00			
Livingston, A.	To purchase poultry, fruit, etc	419 62			
Livingston, A.	Allowance in lieu of supplies	150 00			
Marsh, J.	Baskets	3 90			
Meagher, Jas.	Groceries, provisions, etc	517 85			
Moody, W. D.	Vinegar	10 75			
Mitts, C. A.	Potatoes	71 80			
May Bros.	Trees	9 75			
Maryland School for Deaf	Books	15 00			
Mills, W. J.	Cleaning chimneys, etc	26 00			
Mathison, R.	Travelling expenses	77 84			
Mathison, Annie	do	9 75			
Mitchell, C. W.	Advertising *re* fuel	12 75			
McRae, W. R.	Groceries, etc	1,024 08			
McCargar, J. K.	Cheese, apples, etc	137 78			

McMullen, M. M.	Butter, etc	17 88			
McMullen, R. W.	Wood	840 00			
McGillies, Mrs. M. J	Drawing materials	2 00			
McCurdy, Jas.	Baseball marks	2 00			
McDiarmid, M.	Work in garden	54 00			
McArthur, N.	Repairing harness	8 70			
N. A. Telegraph Co.	Telegrams	3 40			
Nelson, H. A. & Sons	Brushes, etc	71 73			
Nurse, W.	Travelling expenses	15 35			
Nasmith, J. D.	Bread, etc	22 36			
Notman, J.	Stationery	114 26			
Overell, J. C.	Wood, etc	1 16			
Osborne, F.	Apples	24 00			
Ostrom, M. M.	Travelling expenses	7 50			
O'Donoghue, M.	do	4 00			
Ototman Calvey Co.	Coffee	67 32			
O'Hara, P.	Plastering	5 00			
Pakenham Bros.	Meat	89 00			
Ponton, Mrs. J.	Poultry	33 00			
Paterson, W.	Biscuits, etc	153 49			
Parmenter Crayon Co	Crayons	10 00			
Platt, G. D.	Fees *re* examination	50 00			
Potter, S. S.	Fruit	17 30			
Ryan, Wm.	Flour	1,942 50			
Ritchie, Geo., & Co.	Clothing	600 87			
Robinson, A.	Books and stationery	90 46			
Rathbun Co.	Coal, etc	69 50			
Rous, F. A., & Co.	Crockery and glassware	81 32			
Roe, Edward	Manure	1 00			
Rose, D. J.	Apples	8 00			
Rennie, W.	Seeds	18 16			
Reid, W. J., & Co.	Crockery	117 86			
Robinson, J. T.	Railway guide	1 00			
Statschmidt, D., & Co.	School furniture	30 00			
Sprague, J., & Son	Butter	1,261 95			
Sutherland, A.	Lumber	3 00			
Swanson, A.	Poultry	17 00			
Smith, C. F., & Co.	Iron and tinware	245 32			
Sheffield, W.	Straw	4 25			
Stroud Bros.	Tea	66 15			
Sager, W.	Apples	12 80			
Scantlebury, C. B.	Stationery, etc	106 54			
Spangenberg, S. A.	Repairing clock	1 25			
Salsbury, B.	Potatoes	24 75			
Sim, Geo.	Maple syrup	8 25			
Steamer "Quinte"	Excursion for pupils	25 00			
Smith, H. K.	Photographs of officers	5 85			
Sills, S. G.	Reaping grain	8 63			
Snricks, E. D.	Bread	23 50			
	Carried forward	21,993 92	18,881 23	613,536 86	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	21,993 92	18,881 23	613,536 86	1,281,080 11
	DEAF AND DUMB INSTITUTE, BELLEVILLE—*Continued.*				
	EXPENSES - *Continued.*				
Sinnott, E.	Dressmaking scale	5 00			
Sundry pupils	Advertising *re* supplies	47 15			
Sundry newspapers	Travelling expenses	40 25			
Sundry newspapers	do *re* fuel	36 00			
Sundry newspapers	Subscriptions	65 25			
Templeton, R.	Medicines, paints and oils	278 09			
Turner, C.	Paper-hanging and kalsomining	173 47			
Taylor, L. C.	Fish	5 85			
Templeton, S.	Travelling expenses	5 25			
Tackaberry, G. W.	Maps	12 00			
Universal Mat Co.	Mats	7 00			
Union Oil Co.	Soap	40 00			
Vandervoosh, W. E	Needles	80			
Vermilyea, N.	Apples	40 00			
Vallean, W.	Honey	24 70			
Vermilyea, C. H.	Clothing	8 50			
Walker, J. W.	Hardware, etc	130 99			
Walker, H.	Groceries	1 50			
Wallbridge & Clark	do	6 08			
Williamson, Wm.	Manure	75			
Walker, J. M., & Co.	Castings and repairs	74 12			
Walmsley & Spafford	Groceries, etc	73 15			
Winsor, S.	Apples	6 00			
Williamson, C.	Manure	2 25			
Wade, S.	Teaming	6 00			
Warwick & Sons	Printing and binding	60 87			
Werner, Edgar	Book	2 00			
Young, J. E.	Blacksmithing	26 40			
Young, J.	Butter	6 82			
			23,180 16		
				42,061 39	

INSTITUTION FOR THE BLIND, BRANTFORD.

Salaries.

A. H. Dymond	Twelve months' salary as		Principal			1,599 96		
W. N. Hossie			Bursar			950 04		
W. C. Corson, M.D.	Eight	do	Physician			400 00		
D. Marquis	Three	do	do			150 00		
Miss M. B. Dunn	Twelve	do	Matron			399 96		
Miss J. D. Alexander		do	Teacher			450 00		
Miss M. E. Walshe		do	do			500 04		
Miss C. Gillin		do	do			500 04		
Miss M. A. Callaghan		do	do			590 04		
Mrs. R. A. Howson		do	do			350 03		
Miss Emma Moore		do	do			433 32		
Miss Elizabeth Loveys		do	do			274 95		
Miss Louisa Muirhead	Eight	do	do			166 66		
L. H. Haycock	Four	do	do			66 68		
Miss Emma Johnson		do	do			100 00		
Walter Wickens		do	do			899 98		
H. F. Williams		do	do			799 92		
B. G. Connolly		do	do			450 00		
W. G. Raymond		do	do			300 00		
Thomas Truss		do	do	Trade Instructor		1,100 04		
Geo. D. Lamden		do	do	Carpenter		423 96		
Thos. Harrison		do	do	Engineer		600 00		
John Fitzgerald		do	do	Stoker		459 97		
David Willits		do	do	Gardener		399 96		
James Grierson		do	do	Baker		399 96		
Geo. Baker	Services as Teacher					100 00		
Sundry persons	Wages of other officers and servants					3,476 54		
							16,342 05	

Expenses.

American Express Co.	Charges					12 45		
Arrowsmith, E.	Hay					13 11		
Alexander, J. D.	Travelling expenses					77 04		
American Bible Society	Books					32 20		
American Printing House for the Blind	Books					122 42		
Appleton, D. & Co.	do					12 00		
Aldus, J. E. P.	Examinations of pupils					37 00		
Bowes, Joseph	Groceries and provisions					102 22		
Bowes, Joseph	Postage stamps					142 21		
Bell Telephone Co.	Rent and messages					40 40		
Bucke, Wm.	Castings					8 00		
Bishop, John & Son	Hardware					172 44		
Brethour, H. W. & Co.	Clothing, etc.					106 60		
	Carried forward					878 09	16,342 05	655,598 25	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	878 09	16,342 05	655,598 25	1,281,080 11
	INSTITUTION FOR THE BLIND, BRANTFORD—*Continued.*				
	EXPENSES—*Continued.*				
Baldwin, M. D.	Hay	12 48			
Brown Bros.	Stationery	6 75			
Brown, A. D.	Teaming	3 00			
Bateman, J.	Hay	35 73			
Charlton, T. W.	Apples	52 00			
Creyk, Jas.	Clock for bakery, etc	6 85			
Custom House	Duty on goods, etc	247 75			
Champion, Chas.	Hardware	32 77			
City of Brantford	Grading street	20 00			
Clark, John	Hay and Straw	38 01			
Chalcraft, Ed.	Iron and tinware	35 13			
Cook, John E.	Seed potatoes	19 50			
Courier Printing House	Advertising	2 00			
Cox, Alfred	Repairing clock	4 35			
Cockshutt Plow Co.	Plowshares, etc.	10 25			
Callaghan, M. A.	Travelling expenses	7 45			
Connolly, B. G.	do	13 65			
Canadian Express Co.	Charges	40			
Duckworth, H.	Straw	3 00			
Deagle, Alex.	Hay	11 00			
Dempster, D.	Repairing robe, etc	8 50			
Dick, Matilda	Hay	26 00			
Daniels, J.	Repairing harness, etc	40 25			
Dymond, A. H.	Travelling expenses	56 85			
Duncan, Chas.	Carpets, etc	68 36			
Dunn, M. B.	Travelling expenses	3 15			
do	For servants' register	2 00			
Elliott, Robt.	Ice	80 00			
Elliott, Thomas	Sewer pipe, plaster, etc	9 40			
Earl, J. W.	Cooking crocks	2 50			
Fleming, Wm.	Horseshoeing	18 14			
Fair, John	Surveying lots	7 00			
Forde, J.	Coffee extract	50			
Finkle, A. & Co.	Gas	916 65			

Foster, George	Groceries and provisions	1,324 97			
Foster, B. N.	Fruit, fowl and fish	396 58			
Fowler, C. B.	Fruit and fowls	91 04			
Furniss, D.	Work on repairs	2 50			
Grand Trunk Railway Co.	Freight charges	56 60			
G. N. W. Telegraph Co	Telegrams	10 81			
Grant, Wm.	Clothing, etc.	429 06			
Gilbert, Mrs.	Prizes for pupils	4 25			
Gould & Knowles	Repairs and tinware	28 57			
Garvin, J.	Mattresses	31 50			
Green, Miss S.	Kindergarten instruction	50 00			
Haycock, Miss	Expenses *re* use of knitting machine	30 00			
Hansfield, T.	Manure, etc.	12 75			
Hess, Jacob.	Butter, eggs, etc.	908 07			
Harris, E.	Eggs	1 10			
Hatcher, W. R.	Hay	19 20			
Hunt & Coulter	Livery hire	9 50			
do	Manure	13 50			
Hancock, Mrs. L.	Travelling expenses	12 50			
Harrington, A.	Groceries	9 63			
Haworth, R. R.	Potatoes	8 40			
Huff, Robert	Cab hire	1 50			
Harris, R. R.	Crockery	1 25			
Henderson	Repairing lawn mower	1 00			
Hay, Jas. B.	Farm and garden seeds	56 06			
Harrington, Wm.	Allowance for rent	30 00			
Hossie, W. N.	Sundry payments	63 67			
do	Officers' travelling expenses	160 80			
do	Pupils' do	127 80			
do	Allowance to sundry pupils for services	100 00			
Heyd, Chas. B.	Eggs, cheese, etc.	7 27			
Hewitt, S.	Repairing pianos, etc.	84 59			
Hossie, W. A.	Travelling expenses	2 00			
Hamilton Orphan Asylum	Board of pupils	49 30			
Health Journal	Subscription	4 00			
Hurdon, John	Butter, eggs, etc.	37 03			
Jonathan, Ed.	Groceries	24 96			
Johnson, Emma	Travelling expenses	4 25			
do	Kindergarten instruction	50 00			
Kneass, Jno. N. B.	Magazines for the blind	14 00			
do	Iron wire	1 90			
Kerr, W.	Oats and hay	46 45			
Kester, E.	Yarn	2 20			
Kerr, Walter	Cutting oats and rye	13 00			
Kelly, Dr.	Services as examiner	30 00			
Lennon, P.	Paid pupils' admission to lecture	17 15			
Ludlow, Luke	Straw	3 50			
Loveys, Elizabeth	Travelling expenses	6 80			
Laing, J. B.	Auditing accounts	50 00			
	Carried forward	7,060 47	16,342 05	655,598 25	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	7,060 47	16,312 05	655,598 25	1,281,080 11
	INSTITUTION FOR THE BLIND, BRANTFORD—*Continued.*				
	EXPENSES—*Continued.*				
Montgomery & Co.	Manure	1 50			
Merrick, F.	Work on drain	2 50			
Moore, Emma	Travelling expenses	1 50			
Mellish, A. H. & Co.	Stationery	144 71			
Mitchell, W.	Repairing oven, etc	59 10			
Morton, J. Y.	Hardware	10 99			
Miller, Seymour	Straw	3 75			
Meadows, Geo.	Seed potatoes	7 80			
Mann, J. & Sons	Coal	2,843 06			
Matthews, A. T.	Bread	4 50			
Munro, James	Board of patient during vacation	25 00			
McGeary, John	Groceries and provisions	1,033 67			
McLean, Thos.	Clothing	121 92			
McClelland, J. A.	Wood	100 00			
McKibbin, J. H.	Drugs, etc	15 99			
McDonald Bros.	Potatoes	16 20			
McIntyre, R.	Plowing park	25 00			
Morgan, H. J.	Dominion Register	3 00			
Nelson, A.	Meat	30 41			
New York Institution for the Blind	Stationery	74 50			
Nelligan, P.	Straw	3 25			
Plewes, D.	Ice	7 10			
Polk, R. L. & Co.	Gazetteer and directory	5 00			
Perkins Institute for the Blind	School books	61 15			
Peel, Alfred	Wood	60 75			
Pattison, J. W.	Interments	12 25			
Philip, D. L., M.D.	Attendance	8 00			
Power, Richard	Hair cutting	25 00			
Quinlan, Thos.	Manure	10 50			
Rowsell & Hutchison	Examination papers	1 00			
Ryerson Bros.	Fish, fowl, etc	11 66			
Rothwell, B. H.	Stationery	12 35			
Rispin, M.	Hay	15 48			

Russell, Robt	Plumbing, etc	154 49			
Robinson, C. B	Printing	9 50			
Rose, Saml. P.	Pupils admission to organ recital	7 70			
Selby & Co	Kindergarten appliances	38 40			
Secord, L., M.D.	Services during illness late Doctor Corson	350 00			
Smith, L	Hay	42 52			
Street Railway	Car tickets	3 00			
Society for Providing Literature for the Blind	Books	15 50			
Strowger & Sayles	Fish	196 17			
Salmon, J. R.	Stationery	98 25			
Spencer, Walter	Tuning organ	3 00			
Simmons, S.	Feed and fodder	173 12			
Stratford, J. H. Hospital	Services of nurses	44 00			
Simpson, M. N.	Straw	3 50			
Singer Manufacturing Co	Repairs	63			
Stockwell, J.	Cleaning clothes	1 20			
Sanderson, Robt.	Hay	10 89			
Stapleton, John	Shoes	107 24			
Sloan, W.	Bran, etc	109 60			
Stewart, J. G., V.S.	Horse shoeing, etc	30 01			
Spence, A.	Repairing vehicles	50 11			
Shenstone, R. S.	Pupils admission to entertainments	12 30			
Sutherland, J. & J.	Books and stationery	100 25			
Shoultz Bros.	Lumber	369 61			
Sargent, John	Hay	37 47			
Sayer, D. S.	Medicines	37 75			
Scott, A. G.	Cab hire	9 25			
Stuart, David	Hay	51 17			
Suckling, J. & Sons	Music	4 28			
Sprague, A.	On account laundry machine	10 00			
Sundry newspapers	Advertising *re* supplies	35 25			
do	do *re* fuel	29 26			
do	Subscriptions	13 80			
Turner, Robt.	Groceries and provisions	144 11			
Tisdale, B. G.	Dust pan	1 20			
Times Printing Co.	Advertising	1 13			
Truss, Thos.	Eggs	7 83			
Tapscott, S.	Disinfectants, etc.	118 47			
Truss, Thos.	Travelling expenses	42 59			
Thurston, R. S.	Pupils admission to lecture	8 80			
Thomson, S. M.	Clothing	2 00			
Tainsh, John	Painting and kalsomining	57 50			
Usher, Thos.	Musical appliances	18 64			
Vanstone, A. L.	Groceries, crockery, etc.	440 07			
Webling, E. H.	Meat	2,480 28			
Watt, Alfred	Flour and oatmeal	782 20			
Wallace, J. A.	Medicines, etc	28 69			
Watt & Shenstone	Printing and advertising	199 25			
	Carried forward	18,311 07	16,312 05	655,598 25	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	18,311 07	16,342 05	655,598 25	1,281,080 11
	INSTITUTION FOR THE BLIND, BRANTFORD—*Continued.*				
	EXPENSES—*Continued.*				
Waterous Engine Co	Repairs, etc	60 76			
Willits, David	Allowance for rent	84 00			
Watson, F. W.	Wood	46 02			
Watson, R. P.	do	64 50			
Woodley, Elias	Hay	13 34			
Wickens, W.	Travelling expenses	35 15			
Willits, David	Thrashing oats and rye	8 50			
Workshop Department	Furniture and clothing	40 80			
Whittaker, S.	Bread	22 07			
Winter & Elliott	Groceries	96 99			
Waddington, J.	Teaming	15 00			
Williams, Geo.	Hay	13 35			
Wilkinson, W., M.A.	Services as examiner	30 00			
Whitney, Chas.	Furniture	22 95			
Walsh, M. E.	Travelling expenses	4 25			
Warwick & Sons	Printing	17 27			
Yeigh, Henry	Pupils admission to lecture	2 50			
Yapp, C. W.	Meat	1 50			
			18,890 02		
				35,232 07	
	ANDREW MERCER REFORMATORY.				
	SALARIES.				
Mary J. O'Reilly	Twelve months' salary as Superintendent	900 00			
Lucy M. Coad	do Deputy Superintendent	600 00			
Matilda Elliott	do School Teacher	500 00			
Mary A. O'Reilly	do Secretary	300 00			
Mary Campbell	do Instructress	300 00			
Margt. Sheppard	do do	200 00			
Margt. Evans	do do	200 00			
John S. King, M.D.	do Physician	799 99			
R. W. Laird	do Bursar	787 51			
James Rankin	do Engineer	600 00			

James Kelly	do do	500 00			
Henry Thompson	do Night Watchman	399 96			
James Kenny	do do	399 96			
Robert Wheeler	do Messenger, etc	399 96			
John F. Barron	do Gardener	399 96			
Sundry persons	Wages of other officers and servants	2,159 60			
			9,446 94		
	EXPENSES.				
Allan, A. A & Co.	Fur caps	9 00			
Allen, S.	Vinegar and cider	32 45			
Allan Furniture Co.	Hair pillows for hospital, etc	62 60			
Aikenhead & Crosby	Stable hardware	6 35			
Barron, John F.	Allowance for rent	72 00			
Brown & Burns	Stove pipes	1 25			
Bennett & Wright	Plumbing	1 25			
Barron, John F.	Grape vines, etc	11 50			
Bell Telephone Co.	Messages	1 10			
Coleman, C. W.	Repairing clock	2 50			
Coad, L. M.	Clothing, etc.	15 10			
Central Prison Industries	Shoes, etc	997 45			
Consumers' Gas Co.	Gas	515 36			
Copping, Geo. H.	Repairing wringer, etc	26 00			
Connolly, Thomas	Concreting laundry floor, etc	10 60			
Crooks, Frederick	Repairing machines	11 50			
Carter, W.	Spool thread	38 92			
Cox, Samuel	Blacksmithing, etc	130 38			
Canada Publishing Co.	Copy-books, etc	8 80			
Cottrell, Wm	Copper rivets, etc	4 20			
Coad, L. M.	Expenses to prison congress and visiting institutions	93 65			
Colman, F.	Fuel	1,241 36			
Dixon, H. C.	Postage stamps	76 00			
Dunn, Jas. R	Straw	211 69			
Doyle, M.	Fish	104 61			
Dempster, J.	Bread	1 32			
Davis, John & Son	Flower pots, etc	29 40			
Daniel, C. D. & Co.	Medicines	6 00			
Doran, J. M.	Fertilizers	21 90			
Davie, James	Fruit	58 63			
Duthie, G.	Cleaning snow from roofs	23 00			
Elliott, Matilda	Clothing, etc	72 44			
Eby, Blain & Co.	Groceries	731 45			
Edgar, John & Son	Crockery	139 52			
Eckardt, Kyle & Co.	Groceries	844 96			
Evans, George	Hardware	90 19			
Foster, James	Water gauge	5 25			
Ferris, G. D.	Wringer	12 00			
Grenadier Ice Co.	Ice	84 14			
	Carried forward	5,805 82	9,446 94	690,830 32	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Continued*..

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	5,805 82	9,446 94	690,830 32	1,281,080 11
	ANDREW MERCER REFORMATORY—*Continued.*				
	EXPENSES—*Continued.*				
Gurney, E. & C. & Co	Grates, brick, etc	28 30			
Gore, G. W	Bricklaying, etc	128 92			
Grip Printing Co	Printing	9 38			
Greaves, J	Medicines	6 10			
Gray, Wm	Postage stamps	8 00			
Hathaway, Jas	Repairing furniture, etc	2 50			
Hamilton, W. B., Son & Co	Shoes	88 35			
Hayes, Hettie L	Meat	4 30			
Hides, C. E	Marble	4 50			
Hearn & Son	Insect powder, etc	7 70			
Hunter, R	Purchase of meat	1,963 63			
Howard, Lizzie	Wages as nurses	42 00			
Inglis & Hunter	Castings and repairs	87 72			
Irwin, John	Carpets	16 45			
Jackman, S. & Son	Apples	13 75			
Jaffray & Ryan	Disinfectants	4 00			
Johnston, E	Postage stamps	5 00			
Knowles, H. A	Medicines	149 62			
Keer, Maj. Gen	Tea	195 15			
Keith & Fitzsimons	Plumbing	133 41			
Kelly, James	Expenses searching for elopers	7 94			
Little, F. H	Postage stamps	4 00			
Laird, R. W	Postage stamps	42 89			
Laird, R. W	Sundry payments	59 45			
Lendreville, Jos	Storage, barrels, etc	16 00			
Lugsdin & Barnett	Harness	4 85			
Leslie, Geo. & Son	Trees and shrubs	142 20			
Lugsdin J. & J	Hats	12 00			
Lalor, Thomas	Repairing lock	2 50			
Laing, J. B	Auditing accounts	150 00			
Morrison, James	Repairing engine, etc	78 25			
Morse Soap Co	Soap	178 22			
Maloney, John	Manure and labour, etc	163 39			
Miller, Hugh & Co	Insect powder, etc	24 93			

Morgan, John	Fowls	4 57			
McMaster, Darling & Co	Clothing, etc	1,701 03			
McConnell, F., V. S.	Attendance on horse	2 00			
Nelson, H. A. & Sons	Brooms, brushes, etc	118 02			
Notman, J.	Stationery	134 46			
O'Reilly, M. A	Clothing, etc	27 89			
Park, Jas. & Son	Provisions	42 15			
Patterson, R. & Sons	Hardware	40 28			
Polk, R. L. & Co	Ontario Gazetteer, etc	8 00			
Prisoners' Aid Association	Cab hire	250 00			
Parker & Evans	Boiler compound	41 40			
Parkdale Lumber Co	Lumber	7 20			
Roberts, John	Repairing locks, etc	2 10			
Ross, John	Carpentering	729 00			
Ryan, Wm	Provisions	2,905 34			
Rice, T. G	Iron door and wove wire	27 60			
Runkin, James	Apple butter	1 00			
Rogers, Elias & Co.	Coal	194 40			
Roberts & Son	Furnishings	3 25			
Ryrie Bros.	Clocks	4 50			
Street Railway	Tickets	63 95			
Snow, R. B	Fruit, etc	86 91			
Singer Machine Co	Repairs, etc	10 48			
Swan Brothers	Groceries	661 07			
Simmers, J. A.	Seeds	132 10			
Stewart & Wood	Paints and oils, etc	113 90			
Smith, C. J	Coal	267 93			
Smith, J. B. & Sons	Lumber, etc	162 37			
Standard Publishing Co	School books, etc	52 75			
Sadlier, D. & J. & Co	Books	18 76			
St. Michael's Cathedral	Cab hire *re* religious services	100 00			
Stockdale, Joseph	Painting	50 90			
Saunders, W. E. & Co	Marking ink	9 00			
Shaver, T. W	Tea, etc	15 88			
Sparrow, W. H	Lantern, etc	1 65			
Stephens, L. A	Valise	1 00			
Slingsby & Son	Bedding	30 25			
Sundry newspapers	Subscriptions	21 00			
Sundry newspapers	Advertising *re* supplies	30 00			
Sundry newspapers	Advertising *re* fuel	36 00			
Terry, E.	Cement and fire brick	20 00			
Toronto Soap Co	Soap	414 40			
Thomson, Wm. & Co	Crockery, cutlery, etc	207 18			
Temple Bros	Shoes	30 53			
Taylor, Thomas	Services as messenger	24 42			
Thompson, A. A	Yarn	166 60			
Turner & Porter	Interments	11 25			
Toronto Rubber Co	Hose	7 50			
Trump, Daniel	Brick work	39 00			
	Carried forward	18,622 19	9,446 94	690,830 32	1,281,080 11

PUBLIC INSTITUTIONS MAINTENANCE—*Concluded.*—IMMIGRATION.

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	18,622 19	9,446 94	690,830 32	1,281,080 11
	ANDREW MERCER REFORMATORY—*Concluded.*				
	EXPENSES—*Concluded.*				
Toronto Lime Co.	Lime	1 20			
Thessan, John	Baskets	2 75			
Upper Canada Bible Society	Bibles	27 40			
Verral Cab Co	Cab hire	99 00			
Warwick & Sons	Printing and books	99 18			
Waterworks Department	Water	1,749 65			
Wheeler, Robert	Milk, etc	570 42			
Wheeler & Bain	Furnishings	133 32			
Willard Tract Depository	Tracts	9 00			
Wright, Robert J	Inspecting weights and measures	4 00			
Wilson, John T	Repairing chimney	1 25			
Webb, W. C	Poultry, etc	6 07			
			21,325 43		
				30,772 37	
	Total Public Institutions Maintenance				721,602 69
	IMMIGRATION.				
	AGENCIES IN EUROPE.				
P. Byrne	Services and allowance as Agent in Liverpool		2,365 00		
A. Ross	Services as Clerk		336 40		
J. J. Sharpe	do		148 00		
P. Byrne	Travelling expenses		277 50		
do	Printing, rent, fuel, gas, etc		1,616 50		
Globe Printing Co	Subscription		5 00		
P. Byrne	Balance on hand to be accounted for		401 60		
				5,150 00	

	AGENCIES IN ONTARIO.				
J. A. Welch	Services as constable at railway station and sheds			550 00	
	INCIDENTALS.				
Grand Trunk Railway Co	Carriage of immigrants	254 49			
C. P. Railway Co	do	36 49			
N. & N. W. Railway Co	do	12 78			
D. Spence	To pay carriage of immigrants, etc	24 79			
			328 55		
C. Ruse	Provisions	67 69			
J. Mallon & Co	do	22 86			
J. Dempster	do	9 13			
D. Broadfoot	do	8 10			
Girls' Industrial Institute	Meals, lodgings, etc	10 45			
D. Davies	do	8 55			
S. Campbell	do	1 00			
C. Gaunt	do	369 60			
E. Sinnott	do	5 25			
			502 63		
H. Sherris & Co	Medicines, etc	24 20			
S. W. Johnston	do	1 45			
Dr. Wolverton	Attendance and medicine	82 00			
			107 65		
Conger Coal Co	Fuel	12 50			
Geo. Evans	Coal oil, furnishings, etc	16 00			
			28 50		
J. Kelz	Services as German interpreter	300 00			
Jas. Sharpe	Services attending immigrants	50 00			
A. Robertson	Services	95 00			
			445 00		
Verral Cab Co	Cab hire	3 00			
R. White	Cartage	1 25			
C. Penn	do	75			
E. Jenkinson	Car tickets	2 50			
D. Spence	do	1 50			
			9 00		
Warwick & Sons	Pamphlets	800 00			
G. N. W. Telegraph Co	Telegrams	31 06			
			831 06		
				2,252 39	
	Total Immigration				7,952 39
	Carried forward				2,010,635 19

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward				2,010,635 19
	AGRICULTURE.				
	ELECTORAL DIVISION SOCIETIES.				
The Treasurer Electoral Division Society					
Algoma, East	Legislative grant	700 00			
Algoma, West	do	700 00			
Addington	do	700 00			
Brant, South	do	700 00			
Brant, North	do	700 00			
Brockville	do	700 00			
Bruce, South	do	700 00			
Bruce, Centre	do	700 00			
Bruce, North	do	700 00			
Cardwell	do	700 00			
Carleton	do	700 00			
Cornwall	do	350 00			
Dufferin	do	700 00			
Dundas	do	700 00			
Durham, East	do	700 00			
Durham, West	do	700 00			
Elgin, East	do	700 00			
Elgin, West	do	700 00			
Essex, South	do	700 00			
Essex, North	do	700 00			
Frontenac	do	700 00			
Grenville, South	do	700 00			
Grey, South	do	700 00			
Grey, North	do	700 00			
Grey, East	do	700 00			
Glengarry	do	700 00			
Halton	do	700 00			
Haldimand	do	700 00			
Hamilton	do	350 00			
Hastings, East	do	700 00			
Hastings, West	do	700 00			

Hastings, North	do			700 00					
Huron, South	do			700 00					
Huron, East	do			700 00					
Huron, West	do			700 00					
Kent, East	do			700 00					
Kent, West	do			700 00					
Lambton, East	do			700 00					
Lambton, West	do			700 00					
Lanark, North	do			700 00					
Lanark, South	do			700 00					
Lennox	do			700 00					
Leeds, South	do			700 00					
Leeds, N., and Grenville	do			700 00					
Lincoln	do			350 00					
London	do			700 00					
Middlesex, East	do			700 00					
Middlesex, West	do			700 00					
Middlesex, North	do			700 00					
Monck	do			700 00					
Muskoka	do			350 00					
Niagara	do			700 00					
Norfolk, North	do			700 00					
Norfolk, South	do			700 00					
Northumberland, East	do			700 00					
Northumberland, West	do			700 00					
Oxford, North	do			700 00					
Oxford, South	do			700 00					
Ontario, South	do			700 00					
Ontario, North	do			700 00					
Parry Sound	do			700 00					
Peel	do			700 00					
Perth, North	do			700 00					
Perth, South	do			700 00					
Peterborough, East	do			700 00					
Peterborough, West	do			700 00					
Prescott	do			700 00					
Prince Edward	do			700 00					
Renfrew, North	do			700 00					
Renfrew, South	do			700 00					
Russell	do			550 00					
Simcoe, East	do			700 00					
Simcoe, West	do			700 00					
Simcoe, South	do			700 00					
Stormont	do			700 00					
Toronto	do			700 00					
Victoria, North	do			700 00					
Victoria, South	do			700 00					
Waterloo, North	do			700 00					
Waterloo, South	do			700 00					
		Carried forward		54,450 00					2,010,635 19

AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	54,450 00			2,010,635 19
	ELECTORAL DIVISION SOCIETIES—*Continued.*				
Welland	Legislative grant	700 00			
Wellington, South	do	700 00			
Wellington, West	do	700 00			
Wellington, Centre	do	700 00			
Wentworth, North	do	700 00			
Wentworth, South	do	700 00			
York, East	do	700 00			
York, West	do	700 00			
York, North	do	700 00			
			60,750 00		
	OUTLYING DISTRICTS.				
Treasurer—					
Armour	Legislative grant	100 00			
Algoma, West	do	350 00			
Bruce Mines	do	75 00			
Dysart	do	150 00			
Glamorgan	do	100 00			
Gravenhurst and Muskoka Township	do	65 00			
Muncey Reserve Indians	do	60 00			
Monmouth and Cardiff	do	90 00			
Minden, Snowdon, etc	do	150 00			
Rama, Dalton, etc	do	50 00			
Stephenson	do	50 00			
Tuscarora Indians	do	100 00			
Watt	do	50 00			
			1,390 00		
				62,140 00	
	GRANTS TO ASSOCIATIONS.				
Fruit Growers' Association	Legislative grant		1,800 00		
Entomological Society	do		1,000 00		
Western Dairymen's Ass'n	do		1,500 00		
Eastern do	do		1,500 00		

Agricultural Association	do			10,000 00		
Ontario Experimental Union	do			150 00		
Ontario Creamery Ass'n	do			1,500 00		
Poultry Association	do			600 00		
Eastern Ontario Poultry Ass'n	do			300 00		
Beekeepers' Association	do			500 00		
					18,850 00	
		FARMERS' INSTITUTES.				
Addington	Legislative grant		25 00			
Brant, South	do		25 00			
Brockville	do	1887-8	50 00			
Bruce, Centre	do		25 00			
Bruce, North	do		25 00			
Bruce, South	do		25 00			
Dundas	do		25 00			
Durham, West	do		25 00			
Dufferin	do		25 00			
Elgin, East	do		25 00			
Elgin, West	do		25 00			
Frontenac	do		25 00			
Glengarry	do	1887-8	50 00			
Grey, North	do		25 00			
Grey, Centre	do		25 00			
Grey, South	do		25 00			
Halton	do		25 00			
Haldimand	do		25 00			
Huron, East	do		25 00			
Huron, South	do		25 00			
Huron, West	do		25 00			
Kent, East	do		25 00			
Lambton, East	do		25 00			
Lanark, North	do		25 00			
Lanark, South	do		25 00			
Lennox	do		25 00			
Lincoln	do		25 00			
Leeds, South	do		25 00			
Middlesex, East	do		25 00			
Middlesex, North	do		25 00			
Northumberland, East	do		25 00			
Northumberland, West	do		25 00			
Ontario, North	do		25 00			
Oxford, North	do		25 00			
Oxford, South	do		25 00			
Peel	do		25 00			
Peterborough, East	do		25 00			
Peterborough, West	do		25 00			
Renfrew, South	do		25 00			
Simcoe, West	do		25 00			
		Carried forward	1,050 00		80,990 00	2,010,635 19

AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	1,050 00		80,990 00	2,010,635 19
	FARMERS' INSTITUTES—*Continued.*				
Simcoe, South	Legislative grant	25 00			
Stormont	do	25 00			
Victoria, East	do	25 00			
Victoria, West	do	25 00			
Waterloo, South	do	25 00			
Welland	do	25 00			
Wentworth	do	25 00			
Wellington, Centre	do	25 00			
Wellington, West	do	25 00			
Wellington, East	do	25 00			
York, East	do	25 00			
York, West	do	25 00			
York, North	do	25 00			
Ontario Provincial Farmers' Institute	do	500 00			
			1,875 00		
G.N.W. Tel. Co	Telegrams	7 35			
Express Company	Charges	70			
Mail Printing Co	Advertising	4 20			
			12 25		
F. C. Grenside, V.S.	Services attending Institutes		50 00		
Professor Panton	Travelling expenses	105 20			
Professor James	do	111 30			
Professor Robertson	do	278 41			
Professor Mills	do	96 44			
F. C. Grenside, V.S.	do	112 15			
J. Dryden	do	12 00			
D. M. McPherson	do	28 00			
S. Rennie	do	8 20			
T. Rennie	do	8 60			
J. S. Hobson	do	27 65			
Thos. Shaw	do	6 20			
A. Blue	do	26 25			
			820 40		
				2,757 65	

	INCIDENTAS.			
J. I. Hobson	Services and expenses *re* Advisory Board	25 10		
Edward Jeffs	do do	35 10		
J. S. Smith	do do	16 00		
W. Donaldson	do do	36 18		
G. B. Boyce	do do	51 50		
D. A. Dowling	do do	62 00		
J. McMillan	do do	38 70		
A. Blue	Travelling expenses	3 00		
			267 58	
J. Notman	Paper, bulletins, Agricultural College	262 78		
do	do Fruit Growers' Association	216 28		
do	do Entomological Society	102 65		
do	do Agricultural College reports	747 07		
do	do Creameries Association	87 98		
do	do Statistical reports	493 70		
do	do Forestry	53 80		
do	do Agriculture and Arts Association	403 73		
			2,367 99	
Warwick & Sons	Printing and binding report, Agricultural College	545 80		
do	do Fruit Growers' Association	149 57		
do	do Experimental Union	9 90		
do	do Agriculture and Arts Association	570 79		
do	do Entomological Society	70 10		
do	do Dairymen's Association	42 47		
do	do Creameries Association	21 49		
do	do Bulletins, Agricultural College	368 94		
			1,779 06	
National Electro & Stereo. Co.	Cuts *re* College reports	11 50		
Toronto Lithographing Co.	Wood cuts do	205 00		
W. Marshall	Photo of Laboratory, College reports	8 00		
			224 50	
W. H. Lynch	Books on scientific dairying	400 00		
Williamson & Co.	Prize books *re* Veterinary College	20 00		
			420 00	
Treasurer Haliburton Agricultural Society	Special grant *re* Exhibition, Toronto		75 00	
Standard Publishing Co.	Postage stamps, bulletins		33 00	
R. Stewart	Lumber *re* Toronto and London Exhibitions		23 32	
J. W. Robertson	Travelling expenses visiting Dairy Factories		69 20	
				5,259 65
	FORESTRY.			
R. W. Phipps	Twelve month's salary as Clerk		1,500 00	
Warwick & Sons	Printing and binding	29 04		
J. Notman	Stationery	6 30		
R. W. Phipps	Travelling expenses	464 66		
			500 00	2,000 00
	Carried forward			91,007 30	2,010,635 19

AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			91,007 30	2,010,635 19
	TREE PLANTING.				
Treasurer—					
Township Brantford	One half amount paid by municipality		18 75		
do Burford	do		1 75		
do Blenheim	do		6 60		
do Clinton	do		16 37		
do Chinguacousy	do		59 30		
do Cramahe	do		19 00		
do Dereham	do		47 25		
do Derby	do		17 40		
do Gainsboro'	do		16 37		
do Goderich	do		12 38		
do Greenock	do		8 75		
do Hamilton	do		6 00		
do Hope	do		27 38		
do Louth	do		54 37		
do Oxford	do		34 20		
do Orford	do		18 25		
do Whitechurch	do		15 00		
do Whitby	do		120 24		
do Zorra, East	do		20 80		
Village of—					
Alvinston	do		54 25		
				574 41	
	BUREAU OF STATISTICS.				
	SALARIES.				
A. Blue	Twelve months' salary as Secretary and Assistant Commissioner of Agriculture	2,200 00			
W. F. McMaster	Twelve months' salary as Assistant Secretary	1,650 00			
W. O. Galloway	do Clerk	1,100 00			
D. I. Johnston	do do	850 00			
N. J. Clark	do do	750 00			
D. J. O'Donoghue	do do	750 00			
T. McGillicuddy	do Clerk and Shorthand writer	750 00			
Thomas Lynch	Six do Messenger	250 00			
				8,300 00	

	Expenses.					
Warwick & Sons	Printing and binding	1,622 77				
J. Notman	Stationery	1,135 06				
Canadian Business University	do	2 50				
A. Blue	To pay stationery	3 50				
			2,763 83			
Standard Publishing Co	Postage stamps	81 00				
G. M. Rose	do	10 00				
G. N. W. Telegraph Co	Telegrams	1 35				
Express Co	Charges	3 50				
A. Blue	To pay cartage	3 25				
			99 10			
W. J. Dickson	Almanacs	60				
Eyre & Spottiswoode	Statistical books	7 20				
			7 80			
R. L. Johnston	Services as extra Clerk compiling returns	705 00				
A. Miller	do do	134 00				
A. J. Emerson	do do	72 00				
C. Mackay	do do	60 00				
W. J. McCutcheon	do do	80 00				
J. B. Peat	do do	56 00				
S. J. Crosby	do do	64 00				
N. Blue	do do	172 00				
J. B. Malcolmson	do do	72 00				
L. F. Barker	do do	68 00				
E. A. Gregory	do do	12 00				
A. Macdonald	do do	24 00				
H. M. Mathewson	do do	186 00				
R. Gourlay	do do	83 75				
J. G. O'Donoghue	do do	36 00				
R. E. Heggie	do do	36 00				
A. F. Chamberlain	do do	48 00				
J. W. Henderson	do do	48 00				
P. McL. Forin	do do	32 00				
W. S. McLay	do do	48 00				
J. E. Irving	do do	48 00				
W. J. Mill	do do	17 00				
T. H. Whitelaw	do do	36 00				
A. W. Mayburry	do do	36 00				
G. M. Robinson	do do	48 00				
Phillips Thompson	Services *re* Reports	18 00				
W. H. Williams	do	3 00				
J. E. Wells	do	50 00				
W. A. Stewart	Meteorological services	50 00				
R. Webster	Services collecting statistics	60 00				
J. J. Bickley	do	30 00				
T. Van Iderstine	do	50 06				
Robert Meek	do	50 00				
	Carried forward	2,532 81	11,170 73	91,581 71	2,019,635 19	

AGRICULTURE—*Continued*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	2,532 81	11,170 73	91,581 71	2,010,635 19
	BUREAU OF STATISTICS—*Continued.*				
	EXPENSES—*Continued.*				
C. J. Eisele	Services collecting statistics	31 00			
A. St. Pierre, M.D.	do	40 00			
George Hockenhull	do	30 00			
J. O'Brien	do	30 00			
C. A. Abraham	do	40 00			
Jas. A. Boothby	do	30 00			
F. A. Smith	do	24 50			
R. J. Slattery	do	30 00			
D. R. Gibson	do	80 00			
T. G. Priestland	do	80 00			
O. K. Fraser	do	30 00			
F. J. Wheeler	do	24 00			
R. J. Eberts	do	50 00			
			3,052 31		
D. J. O'Donoghue	Travelling expenses		214 10		
F. W. Donaldson	Services as fireman		200 00		
A. Blue	To pay petty office expenses		8 75		
Sundry newspapers	Subscriptions		14 50		
				14,660 39	
	AGRICULTURAL COLLEGE AND EXPERIMENTAL FARM, GUELPH.				
	SALARIES.				
James Mills	Twelve months' salary as President	2,000 00			
Wm. Brown	Six do Professor of Agriculture	999 96			
Thos. Shaw	Three do do do	500 00			
J. H. Panton	Twelve do do Biology and Horticulture	1,500 00			
C. C. James	do do Chemistry	1,400 00			
E. L. Hunt	do Resident Mathematical Master	900 00			
F. C. Grenside	do Professor Veterinary Science	800 00			
J. W. Robertson	do do Dairying	1,749 96			
A. McCallum	do Bursar	900 00			

E. W. McGuire		do	Physician	300 00			
W. Clark		do	Drill Instructor	150 00			
Mrs. Martin		do	Matron	400 00			
J. A. Angell		do	Engineer	720 00			
W. Squirrell	Six	do	Assistant Engineer	210 00			
James Chalmers	One half	do	Stoker	10 00			
F. Watson	Five and one-half		do	110 00			
J. Squirrell	Nine	do	Night Watchman	225 00			
J. H. Hohenadel	Twelve	do	Janitor and Messenger	240 00			
					13,114 92		
			EXPENSES.				
J. & R. Millar	Meat			2,336 84			
D. Naismith	do			386 53			
J. A. McHardy	do			19 92			
H. Walker & Son	Fish, poultry, fruit, etc			131 20			
F. H. Middleton	Poultry			2 25			
J. Coulson	do			2 50			
R. Middleton	do			2 25			
A. McCallum	To purchase poultry			26 64			
					2,908 13		
Geo. Williams	Bread, biscuit, etc			447 86			
J. Harris	do			480 52			
					928 38		
R. Mitchell	Groceries, etc			1,525 99			
J. E. McElderry	do			302 12			
Whyte & Powley	do			19 30			
H. Lock	do			353 45			
D. Derbyshire	do			30 80			
P. Anderson	do			10 67			
D. Scroggie & Son	do			65 60			
E. Lawson	do			49 00			
D. F. Foley & Co	do			2 25			
A. A. Saunders	Honey			6 00			
A. Simpson	do			9 00			
					2,374 18		
J. S. Bull	Butter			599 25			
J. McKenzie	do			57 50			
Ontario Creamery	do			10 50			
Mrs. J. Smith	Butter, eggs, etc			115 79			
Mrs. Quirk	do			264 17			
Mrs. Rowe	do			17 60			
Mrs. Brooks	do			64 45			
A. J. Fitzsimmons	Eggs, etc			2 25			
Mrs. R. Middleton	do			2 00			
A. Fleming	do			1 12			
D. Kennedy & Son	Potatoes, etc			49 20			
R. Coady	do			26 35			
			Carried forward	1,210 18	19,325 61	106,242 10	2,010,635 19

AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	1,210 18	19,325 61	106,242 10	2,010,635 19
	AGRICULTURAL COLLEGE, GUELPH—*Continued.*				
	EXPENSES—*Continued.*				
G. Dudgeon	Potatoes, etc	6 75			
J. Hewer	do	30 00			
Mrs. Rowe	do	1 50			
M. J. Doran	Apples, etc	9 40			
W. Willoughby	do	18 00			
K. S. Townsend	do	11 46			
A. J. Fitzsimmons	do	35			
J. Hunter	do	1 05			
			1,288 69		
Guelph Soap Co.	Soap	81 95			
Mrs. Griffin	Cleaning, etc.	2 15			
Mrs. Lawson	do	6 00			
Mrs. Thomas	Washing, etc.	3 00			
F. Coombs	Work in laundry	2 35			
			95 45		
Pay lists	Servants, cooks, laundresses, etc	1,272 04			
Eliza Pike	Wages as servant	3 30			
Mrs. Duncan	do	10 00			
Mary Reidy	do	5 00			
F. McKinnon	do	2 50			
J. McDonald	do	6 50			
M. Brown	do	2 00			
A. Fordyce	do	4 00			
K. McDonald	do	4 00			
S. P. Brown	do	30			
Sarah Cutting	do	2 15			
A. Simpson	do	5 70			
J. Strome	do	5 65			
Mrs. A. Winters	do	3 50			
			1,326 64		

Warwick & Sons	Printing	12 87			
Rowsell & Hutchison	do	2 00			
J. Hough	do	16 00			
Innes & Davidson	Printing and advertising	221 75			
F. Nunan	Binding	5 00			
Sundry newspapers	Subscriptions and advertisements	232 50			
Stock Journal Co	Advertising and engraving	139 15			
J. Notman	Stationery	45 15			
T. J. Day	do	41 70			
J. A. Nelles	do	16 28			
Geo. Bengough	do	9 20			
Guelph Post Office	Postage stamps and rent of box	283 45			
			1,025 05		
Collector of Customs*	Duty charges	15 15			
G. N. W. Telegraph Co	Telegrams	26 71			
C. P. Telegraph	do	75			
Bell Telephone Co	Rent of instrument and messages	52 25			
G. T. Railway Co	Freight charges	9 47			
Express Co	Charges	17 40			
J. Emery	Cab hire	1 50			
E. Morris	do	1 00			
R. Field	do	1 00			
			125 23		
W. G. Smith & Co	Chemicals, etc	36 78			
Eimer & Amend	do	83 66			
Herod & Co	do	1 15			
E. W. McGuire, M.D	Medicines	5 75			
A. B. Petrie	do	8 97			
			136 31		
J. Heywood	Books	1 83			
Rowsell & Hutchison	do	7 20			
C. Scribner's Sons	do	9 44			
Williamson & Co	do	26 05			
J. W. Holmes	do	2 14			
S. E. Cassino	do	2 59			
J. E. Bryant	do	10 00			
Wm. Briggs	do	30 38			
Rose-Belford Pub. Co	do	8 50			
D. Van Nostrand	do	4 25			
Professor Panton	do	5 00			
D. Appleton & Co	do	12 00			
C. Creelman	do	75			
G. Harcourt	do	3 58			
J. E. Bryant	Dictionaries	12 00			
H. J. Morgan	Dominion Register	3 10			
R. L. Polk & Co	Gazetteer	5 00			
T. J. Day	Magazines, etc	107 26			
			251 07		
	Carried forward		23,574 05	106,242 10	2,010,635 19

AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		23,574 05	106,242 10	2,010,635 19
	AGRICULTURAL COLLEGE, GUELPH—*Continued.*				
	EXPENSES—*Continued.*				
B. Pearsall	Medals	91 50			
Rolph, Smith & Co	Diplomas	11 25			
			102 75		
S. C. Smoke	Services as Examiner	14 00			
W. A. Douglas	do	6 00			
J. E. Jones	Services and expenses *re* examination	16 00			
J. McKenzie	do do	4 50			
J. H. McGeary	do do	6 50			
J. S. Moffatt	Painting diagrams	15 00			
J. Purkiss	Services, copying school list	32 00			
N. Williams	Services as messenger	5 00			
H. H. Dean	Temporary assistance	37 66			
J. Hohenadel	Services, driving wagonette	3 28			
L. Paterson	Services in President's office	2 50			
F. Watson	Work in engine room	10 00			
E. Howell	Work in store room	2 20			
T. P. Carter	Cutting ice	22 50			
J. Lafferty	Packing ice	5 00			
C. W. Thompson	Horse	140 00			
H. Metcalf	Harness and repairs	60 70			
J. Campbell	Carriage	140 00			
D. Messinger	Horse for instruction	7 00			
J. McAteer	Stabling	10 00			
R. Doran	do	1 50			
J. Mills	To pay stabling, etc	2 00			
W. Sallows	Repairing vehicles, etc	25 70			
S. & G. Penfold	do	14 95			
J. Dow	Repairing tools	25			
Geo. Bengough	Type writer	120 00			
W. Brown	Specimens of wood	10 00			
Toronto Engraving Co	Electrotypes	2 75			
A. McCallum	Sundry payments	8 26			

J. A. Angell	Travelling expenses	7 10			
Jas. Mills	do	55 80			
Dr. A. P. Coleman	do	6 20			
W. B. Varley	do	2 50			
			796 85		
			24,473 65		
	Less receipts :—				
	Entrance and tuition fees	1,877 03			
	Board	4,233 74			
	Sundries	205 34			
			6,316 11		
				18,157 54	
	EXPERIMENTAL FARM.				
	ORDINARY FARM MAINTENANCE.				
J. E. Storey	Twelve months' salary as Farm Foreman	699 96			
J. Forsyth	do Garden foreman	699 96			
J. McIntosh	do Mechanical foreman	699 96			
C. A. Zavitz	do Assistant Superintendent of Experiments	499 92			
W. G. Smith & Co	Oil, etc	3 73			
S. Rogers & Co	do	26 40			
Thos. McCrae	Seed oats	89 15			
James Fisher	Seed wheat	30 00			
D. Kennedy & Son	Seed potatoes	55 20			
W. Rennie	Seeds	114 79			
J. Gibson	Gypsum	14 37			
D. Kennedy & Son	Lime	1 50			
W. G. Smith & Co	Paris green	5 10			
Watt & Drysdale	Binding twine	62 60			
Kleopfer & Richardson	Fuel	16 18			
W. G. McCandless	do	35 61			
Kleopfer & Co	do	55 21			
W. Sallows	Blacksmithing	53 56			
Mrs. Parker	Milking cows	10 00			
A. Strome	Labour	16 25			
H. McGill	do	2 15			
C. Connell	do	13 72			
W. McGinnis	do	50			
E. Rennie	do	3 12			
Mrs. Parker	Repairing bags	2 00			
G. T. Railway Co	Freight charges	6 58			
Pay Lists	Farm laborers, etc	2,025 38			
			5,242 90		
	Carried forward ...		5,242 90	124,399 64	2,010,635 19

AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	c.
	Brought forward		5,242 90	124,359 64	2,010,635 19
	EXPERIMENTAL FARM—*Continued.*				
	MACHINERY AND IMPLEMENTS.				
Goldie & McCullough	Machinery	113 18			
Tolton Bros.	Implements, etc	79 45			
R. Pigott	do	38 26			
Harvey & Co	do	4 57			
W. H. H. Ogan	do	45 00			
Symmes Bros.	do	17 50			
D. Maxwell	Self binder	150 00			
Merner, Killer & Co.	Plough	12 00			
Berberich & O'Donnell	Bob-sleighs	35 00			
R. Pigott	Plough shares	1 93			
R. Collins	do	3 95			
Bungay Manufacturing Co.	do	5 75			
Beattie & Dyson	Harness, etc	29 70			
Geo. Beattie	do	47 55			
H. Metcalf	do	43 75			
Ball & Gordon	Hardware, etc	19 23			
J. M. Bond & Co	do	3 07			
Nicols & Howland	Desk for farm office	10 00			
W. Heather	Stove and furnishings, sheep pen	27 90			
G. Howard	Tinsmithing	24 14			
Harvey & Co	Lamps, locks, etc	9 75			
J. M. Bond & Co	Stable brooms, etc	9 35			
W. Sunley	Pail and scoop	2 00			
Ball & Gordon	Pails, lantern, combs, etc	31 00			
B. Greening & Co	Wire rope	15 79			
R. Mitchell	Furnishings	1 40			
R. Stewart	do	2 16			
W. Brown	Theodolite, chain and level	81 00			
J. Monkhouse	Dressing mill stones	2 00			
C. J. Jorden	do	3 00			
A. Robertson & Son	Castings, etc.	8 63			
J. M. Bond & Co	do	23 62			
L. D. Sawyer & Co	do	29 55			
Keith & Fitzsimons	do	3 14			
Masson Manufacturing Co.	do	1 60			

Tolton Bros.	Repairing machinery	3 85			
A. Murchy & Co.	do	8 20			
Tolton Bros.	Repairing implements	17 10			
R. Pigott	do	6 45			
Tolton Bros.	do	47 97			
Gowdy Manufacturing Co.	do	1 45			
W. Sallows	Repairing implements, tools, etc.	66 07			
B. Freure	do	3 00			
Berberich & O'Donnell	Repairing vehicles, etc.	5 00			
R. Aikens	Repairing scales	4 00			
D. Spragge	Repairing pumps	4 00			
Geo. Beattie	Repairing harness	6 85			
G. Gordon	Repairing tape-line	65			
J. M. Bond & Co	Repairing rack lifter	4 08			
Express Co	Charges	50			
G. T. Railway Co	Freight charges	4 74			
			1,119 83		
	PERMANENT IMPROVEMENTS.				
R. Stewart	Lumber, etc.	210 33			
W. Reid	Cedar posts	142 50			
D. Adam	Carpentering	291 62			
J. Howe	do	83 32			
J. Mathews	do	17 10			
T. Robinson	Plastering, etc.	11 50			
J. McDonald	Painting	26 00			
E. Stannard	do	26 00			
Feek & Kirkwood	Plumbing	8 75			
Benallick & Foster	Mason work	7 75			
Ball & Gordon	Hardware	61 51			
J. M. Bond & Co.	do	11 84			
Harvey & Co.	do	5 07			
G. A. Richardson	do	6 69			
Ball & Gordon	Paints, oils, etc.	38 56			
Jas. Morrison	Castings	25 20			
W. B. Ker	Smokestack, etc	45 23			
J. M. Bond & Co.	Fence, iron	69 84			
W. Sallows	Gate hook	1 25			
J. M. Bond & Co.	Iron pipe	32 36			
Geo. Elsey	Tile	18 00			
Benallick & Foster	Bricks and mortar	3 00			
G. Howard	Laying and repairing water pipes	24 88			
W. Squirrell	Levelling grounds	15 00			
M. O'Halleren	Digging postholes	10 74			
J. Lowrey	do	32 42			
J. Lafferty	do	33 00			
M. O'Connor	Cutting sods	2 50			
T. Pearson	Digging and stoning well	15 00			
			1,276 96		
	Carried forward		7,639 69	124,399 64	2,010,635 19

AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		7,639 69	124,399 64	2,010,635 19
	EXPERIMENTAL FARM—*Continued.*				
	MISCELLANEOUS.				
Innes & Davidson	Printing	51 00			
J. A. Nelles	Stationery	4 50			
T. J. Day	do	10 09			
Guelph Post Office	Postage stamps	37 90			
W. Brown	To pay for postage stamps	2 00			
Bell Telephone Co.	Messages	2 70			
G. N. W. Tel. Co.	Telegrams	8 29			
Express Co.	Charges	1 00			
G. T. Railway Co.	Freight charges	1 40			
R. Doran	Services	10 00			
J. D. Park	Inspecting scales	8 05			
T. D. Elliott	Services as policeman *re* fire	6 00			
W. C. Schreiber	Rebate, etc., on cow purchased	33 70			
W. H. Wardrope	Law costs	5 53			
Thos. McCrae	Refund for loss sustained *re* unsound bull	160 00			
Hon. G. A. Drew	Fee as arbitrator *re* unsound bull	35 00			
Guelph *Herald*	Advertising *re* stock sale	3 90			
Advertising Printing Co.	do	25 00			
Globe Printing Co	do	36 00			
Mail Printing Co.	do	52 00			
Farmers' Advocate	do	4 50			
Peel *Banner*	do	1 50			
J. H. Saunders Publishing Co	do	8 40			
Guelph *Mercury*	do	4 00			
J. Harris	Refreshments *re* sale	2 86			
R. Mitchell	do	15 18			
D. Naismith	do	15 12			
Jas. Taylor	Fee as auctioneer	25 00			
G. T. Railway Co.	Freight charges on stock sold at sale	47 75			
A. McCallum	Sundry payments	2 98			
W. Brown	Travelling expenses	24 00			
J. E. Storey	do	3 00			
			648 35		

	EXPERIMENTAL DAIRY.				
D. E. Rudd	Creamery, pail and stripping cases	32 40			
R. Stewart	Boxes, etc	3 92			
Jackson & Hallett	Salt	45			
J. A. W. Robertson	To pay for butter cloth, etc.	1 30			
J. E. McElderry	Tallow, brooms, etc	1 00			
G. Howard	Repairing cans, etc.	30			
A. Robertson & Son	Repairing machinery, etc.	21 94			
J. M. Bond & Co	Rubber hose, etc.	9 77			
J. S. Pearce & Co.	Lactoscope, etc.	6 00			
Waters Bros.	Microscope, etc.	1 79			
Ontario Creamery Association	Salt test	38 25			
Industrial Exhibition Assoc'n.	Cream separator	125 00			
W. G. Smith & Co.	Teats	1 00			
J. Stevenson & Son	Knife	2 50			
V. Price	Services as clerk	8 73			
H. A. Morgan	Work in dairy	91 10			
G. Harcourt	do	11 60			
E. Rennie	do	66 50			
H. S. Cargill	do	21 15			
L. C. McCallum	do	1 31			
J. W. Hart	do and ensilage	35 00			
V. Price	do do	30 00			
Watson Manufacturing Co.	Corn cutter	36 41			
J. M. Bond & Co.	Hardware	23 07			
W. Sallows	Cow chains, repairs, etc.	5 05			
R. Pigott	Chain	2 00			
Jackson & Hallett	Pails	3 75			
John Gardiner	Cows	537 00			
W. Bishop	Cow	25 00			
R. Bard	do	37 00			
W. Whitelaw	Horse	75 00			
M. Crewson	Pigs	16 00			
G. T. Railway Co.	Freight on cows	15 00			
W. J. Macdonald	Services finding stray cow	5 00			
J. W. Robertson	Sundry expenses, purchasing cows, etc.	23 40			
J. Goldie	Bran	51 00			
W. Carter	Chop, oats, etc.	23 85			
L. A. Boyd	Meal	14 00			
J. S. Pearce & Co.	Seed corn, etc.	11 25			
Chas. Conley	Hoeing corn	1 25			
A. Stromc	do	1 25			
C. Conley	Cutting corn	17 79			
M. O'Brien	do	2 08			
Sundry persons	do	34 27			
J. R. Hutton	Cutting ensilage	3 75			
M. Brown	Milking	5 00			
Mrs. Parker	do	23 20			
	Carried forward	1,502 78	8,288 04	124,399 64	2,010,635 19

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AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	1,502 78	8,288 04	124,399 64	2,010 635 19
	EXPERIMENTAL FARM—*Continued.*				
	EXPERIMENTAL DAIRY—*Continued.*				
R. Mahoney	Building silo per contract	425 00			
M. Flaws	Excavating *re* silo	6 25			
Jas. McGrogan	do	6 25			
M. O'Connor	do	3 75			
T. Mathews	do	24 00			
Innes & Davidson	Printing	50 85			
Cyclostyle Co.	Supplies	3 95			
T. J. Day	Stationery	28 83			
J. Notman	Envelopes	4 50			
J. A. W. Robertson	To pay postage	20 00			
Guelph Post Office	Postage stamps	33 00			
C. P. Telegraph	Telegram	25			
G. N. W. Telegraph Co	do	4 68			
G. T. Railway Co.	Freight charges	5 70			
Express Co.	Charges	3 55			
G. D. Patterson	Livery hire	6 50			
J. W. Robertson	Travelling expenses	9 00			
			2138 84		
	GARDEN, ORCHARD AND GROUNDS.				
Geo. Dudgeon	Seeds	61 57			
C. O. Browsky	Plants	3 75			
James Hewer	Seed potatoes	19 00			
Jas. Penelton	do	12 35			
Jas. Dick	do etc.	5 75			
A. B. Petrie	Hellebore	75			
R. Stewart	Lumber	4 80			
J. Davis & Son	Flower pots	12 50			
J. M. Bond & Co.	Garden tools, etc.	19 65			
Tolton Bros.	do	70			
Harvey & Co.	do	5 55			
W. Sallows	Shelf irons, etc.	6 00			
Ball & Gordon	Garden lines	2 25			
Gurney & Ware Scale Co.	Weighing scales	6 00			
D. Bach	Fuel	5 00			

G. Barth	Fuel	4 75			
W. G. McCandless	do	16 98			
Kloepfer & Co	do	18 45			
S. Borthwick	Manure	43 50			
J. A. McHardy	Barrels	1 20			
R. Mitchell	do	1 20			
Jackson & Hallett	do	1 20			
P. Anderson	Baskets, etc	1 50			
K. S. Townsend	do	11 95			
W. F. Barber	do	30			
A. J. Fitzsimmons	do	50			
G. Williams	do	1 45			
P. Anderson	do	1 50			
J. M. Bond & Co	Hose, glass, oil, etc	31 08			
G. Beattie	Harness	67 65			
G. Howard	Repairing pipes, greenhouse	5 04			
Berberich & O'Donnell	do waggon	4 25			
W. Sallows	do tools	1 85			
W. Russell	do do	15 68			
Feek & Co	Plumbing	75			
Sundry persons	Services, picking fruit	50 63			
T. J. Day	Stationery	3 35			
Express Co	Charges	40			
G. T. Railway Co	Freight charges	85			
Pay lists	Labourers, etc	2,126 53			
			2,578 16		
	STOCK.				
Hay & Paton	Polled bull	250 00			
A. Armstrong	Grade steers	419 43			
L. Smith	do	35 00			
J. Campbell	Shropshire ram	171 00			
do	do sheep	280 00			
James Murray	Leicester sheep	90 00			
Laidlaw & Jackson	Cotswold sheep	105 00			
V. Fallon	Dorset sheep	100 00			
P. Arkell	Oxford Down sheep	200 00			
J. Jackson	South Down sheep	294 57			
J. C. Snell	Berkshire boar	30 00			
L. Smith	do sow	25 00			
G. T. Railway	Freight charges on stock purchased	53 54			
Thomas Shaw	Travelling expenses	1 45			
James Mills	do	17 20			
			2,072 19		
	MAINTENANCE OF STOCK.				
Jas. Geddie	Bran	470 00			
J. Monkhouse	Chopping grain	2 82			
E. & G. Prescott	do	2 22			
	Carried forward	475 04	15,077 23	124,399 64	2,010,635 19

AGRICULTURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	475 04	15,077 23	124,399 64	2,010,635 19
	EXPERIMENTAL FARM—*Continued.*				
	MAINTENANCE OF STOCK—*Continued.*				
Martin & Sons	Oatmeal	34 00			
W. Carter	Oats, shorts, etc	81 07			
Watson Bros	Salt	10 00			
Thorley Cattle Food Co	Cattle food	21 25			
R. Mitchell	Flax, etc	4 40			
J. & J. Livingston	Oil cake	49 00			
W. Carter	Hay and straw	111 51			
J. Patterson	Straw	17 50			
J. Hewer	Hay, etc	27 64			
T. Cummings	do	21 95			
S. Enox	do	16 84			
J. M. Bond & Co	Bull rings	2 60			
F. C. Grenside, V.S.	Medicines	32 25			
W. G. Smith & Co	do	5 10			
W. Cowan, V.S	Veterinary service	5 00			
S. H. Wilcocks	Service of animals	10 00			
Geary Bros. & Co	do etc	17 50			
Jas. Gegan	do	1 25			
Jas. Gray	do	1 00			
W. King	Weighing steer	10			
W. Sallows	Dressing feet	7 00			
R. M. Platt	Registering cattle	2 00			
Herd Book	do	2 50			
H. Wade	do	15 00			
F. H. Brach	do	14 00			
G. T. Railway Co	Freight charges on oatmeal, oil cake, etc	6 85			
do	do stock	12 80			
J. Mills	Travelling expenses	3 50			
Pay lists	Attending cattle, etc	501 80			
		1,510 45			
	Less refund, service of cattle	10 00			
			1,500 45		

	LABORATORY.				
Guelph Gas Co	Gas	50 40			
W. G. McCandless	Fuel	22 00			
Burr Bros.	Lumber	11 82			
R. Stewart	do	3 39			
W. G. Smith & Co.	Chemicals, etc	47 06			
Eimer & Amend	do	165 05			
A. B. Petrie	do	2 55			
W. H. Mills	Copper reservoir	13 25			
J. M. Bond & Co	Brass cock	2 88			
Jas. Morrison	Castings, etc	7 05			
W. Sunley	Iron pipe, etc	9 97			
W. B. Kerr	do	6 05			
Rice, Lewis & Son	Steel figures	75			
Eimer & Amend	Scale and weights	26 20			
A. J. Little & Co.	Glass, cloth, etc	1 74			
J. S. Moffatt	Lettering	3 00			
Cyclostyle Co	Supplies	1 75			
Guelph Post Office	Postage stamps	2 00			
Express Co	Charges	1 80			
Collector of Customs	Duty charges	58 72			
G. T. Railway Co	Freight charges	15 87			
			453 30		
	EXPERIMENTS IN CROPPING, FEEDING, DAIRYING, MANURES, ETC.				
Geo. Dudgeon	Seeds	30 77			
W. Rennie	do	89 30			
T. Elmes	Seed wheat	1 40			
J. Gibson	Salt and gypsum	42 20			
W. Carter	Corn meal	17 60			
A. J. Little & Co.	Bags for seeds	12 50			
W. E. Serson	Services feeding cattle	15 90			
H. McGill	Harvesting and threshing grain	4 50			
M. Flaws	do do	9 37			
T. J. Day	Stationery	3 20			
G. T. Railway Co	Freight charges	35			
Express Co	Charges on seeds	35			
F. W. Winter	Repairing pipes in experimental field	5 69			
E. Rennie	Services taking observations	9 00			
			242 13		
	Less receipts :—				
	Farm produce, exclusive of supplies to cottage	106 55	17,273 11		
	Garden do do	261 86			
	Service of animals	101 33			
	Stock sold	3,675 61			
	Experimental dairy	420 06			
	Miscellaneous	81 79			
			4,647 20		
			12,625 91		
	Carried forward		12,625 91	124,399 64	2,010,635 19

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	.....	12,625 91	124,399 64	2,010,635 19
	EXPERIMENTAL FARM—*Continued.*				
	CREAMERY.				
Garnett, Cowan & Garnett	Butter tubs	269 11			
McDonald, Kemp & Co	do	5 40			
Ham & Edwards	do	24 50			
E. R. Bollert	Butter cloth	1 50			
J. D. Williamson & Co	Muslin	3 00			
A. A. Ayer & Co	Butter covers	12 50			
G. Howard	Cream cans, covers, etc	38 14			
R. Stewart	Boxes	2 40			
J. S. Pearce & Co	Butter color	18 63			
J. E. McElderry	Salt, brooms, etc	5 10			
Jackson & Hallett	do	8 90			
J. S. Pearce & Co	Milk books, etc.	6 25			
J. M. Bond & Co	Belting, etc	9 46			
P. Carter	Cutting ice	17 45			
Jas. Lafferty	Packing ice	5 62			
W. Reid	Fuel	60 00			
James Kerr	do	38 50			
T. Gowdy & Co	Repairing butter maker	4 50			
D. E. Rudd	do tinware	2 60			
C. Chase	do waggon	8 00			
W. Sallows	Blacksmithing	16 52			
E. Spiears	Allowance selling buttermilk	13 50			
Sundry persons	Cream supplied	4,122 48			
A. McCallum	To pay balance due patrons	390 50			
G. A. Oxnard	Insurance on butter	2 00			
T. J. Day	Stationery	2 32			
C. D. Pringle	Rubber stamp	1 25			
Express Co	Charges	25			
G. T. Railway	Freight charges	15 02			
G. N. W. Telegraph Co	Telegrams	3 06			
Guelph *Herald*	Advertising	4 75			
Pay lists	Butter makers, etc	1,096 14			
		6,209 35			

	Less receipts :—					
	Butter	5,789 41				
	Cream sold	54 72				
	Buttermilk	336 31				
			6,180 44			
				28 91		
					12,654 82	
	Total Agriculture					137,054 46
	HOSPITALS AND CHARITIES.					
The Treasurer—						
General Hospital, Toronto	Legislative grant				21,883 91	
City Hospital, Hamilton	do				5,810 93	
General Hospital, Kingston	do				3,901 62	
Hotel Dieu, Kingston	do				2,812 54	
General Protestant Hospital, Ottawa	do				4,604 70	
Roman Catholic Hospital, Ottawa	do				4,389 13	
House of Mercy, Lying-in Hospital, Ottawa	do				1,753 49	
General Hospital, London	do				5,669 26	
General and Marine Hospital, St. Catharines	do				2,031 18	
General Hospital, Guelph	do				2,139 25	
St. Joseph's Hospital, Guelph	do				2,205 45	
General Hospital, Pembroke	do				1,066 39	
General Hospital, Mattawa	do				1,181 70	
John H. Stratford Hospital, Brantford	do				2,226 39	
St. Joseph's Hospital, Port Arthur	do				897 35	
Belleville Hospital, Belleville	do				1,101 29	
	Carried forward				63,674 58	2,147,689 65

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			63,674 58	2,147,689 65
	HOSPITALS AND CHARITIES—*Continued.*				
Home of Industry, Toronto	Legislative grant			2,013 97	
House of Providence, Toronto	do			9,673 93	
Home of Incurables, Toronto	do			3.307 80	
Aged Women's Home, Toronto	do			488 04	
House of Refuge, Hamilton	do			2,193 80	
Home for Aged Women, Hamilton	do			514 57	
House of Industry, Kingston	do			1,108 03	
House of Providence, Kingston	do			1,482 11	
Home for the Aged and Friendless, London	do			164 85	
R. C. House of Refuge, London	do			1,169 00	
Home for Aged Women, London	do			190 96	
St. Patrick's House of Refuge, Ottawa	do			2,812 11	
St. Charles Hospice, Ottawa	do			1,921 36	
House of Providence, Guelph	do			1,105 65	
Protestant Home, St. Catharines	do			51 10	
The Home, St. Thomas	do			299 74	
House of Providence, Dundas	do			2,350 60	
Home for the Friendless, Chatham	do			344 75	
Widows' Home, Brantford	do			278 88	

Home for the Friendless, Belleville	do				299 67	
Protestant Home, Peterboro'	do				334 18	
St. John's Hospital, Toronto	do				408 90	
Convalescent Home, Toronto	do				140 70	
Roman Catholic Orphan Asylum, Toronto	do				2,076 70	
Orphan's Home and Female Aid Soc., Toronto	do				1,250 80	
Girls' Home, Toronto	do				611 18	
Boys' Home, Toronto	do				786 24	
Newsboys' Lodgings, Toronto	do				161 04	
Infants' Home and Infirmary, Toronto	do				1,327 29	
St. Nicholas' Home, Toronto	do				395 48	
Hospital for Sick Children, Toronto	do				1,764 96	
St. Mary's Orphan Asylum, Hamilton	do				1,229 28	
Orphan Asylum, Hamilton	do				192 94	
Boys' Home, Hamilton	do				621 98	
Girls' Home, Hamilton	do				519 84	
Home for Friendless, Hamilton	do				561 02	
Orphan's Home, Kingston	do				407 28	
House of Providence Orphan Asylum, Kingston	do				139 46	
Hotel Dieu Orphan Asylum, Kingston	do				272 66	
Orphans' Home, Ottawa	do				294 96	
St. Patrick's Orphan Asylum, Ottawa	do				435 10	
St. Joseph's Orphan Asylum, Ottawa	do				854 52	
Roman Catholic Orphans' Home, London	do				653 30	
Protestant Orphans' Home London	do				349 66	
Women's Refuge and Infants' Home, London	do				265 85	
Protestant Home (orphanage br.) St. Catharines	do				193 38	
		Carried forward			111,694 20	2,147,689 65

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			111,694 20	2,147,689 65
	HOSPITALS AND CHARITIES—*Continued.*				
Orphans' Asylum, St. Agatha	Legislative grant			286 38	
The Home (Orphanage Branch) St. Thomas	do			2 10	
Orphan Asylum, Fort William	do			275 42	
Industrial Refuge, Toronto	do			202 32	
Good Shepherd Refuge for Fallen Women, Toronto	do			362 14	
Good Shepherd Magdalen Asylum, Ottawa	do			704 28	
W. Warwick & Sons	Printing and binding			157 20	
J. Notman	Paper			2 10	
	Total Hospitals and Charities				113,686 14
	REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS.				
	GOVERNMENT HOUSE.				
Consumers' Gas Co	Gas	779 07			
R. Irvine	Coal oil	6 00			
Water Works Department	Water	674 00			
Conger Coal Co	Fuel	1,672 10			
			3,131 17		
A. Edgar	Carpentering	12 38			
J. Myers	do	58 50			
Jas. Murphy	do	40 50			
F. Cleary	do	48 00			

R. Jones	Bricklaying	114 75			
R. Spence	Assisting bricklayer, etc	8 25			
Joseph Murphy	Plastering	106 33			
W. Street	Plumbing	5 25			
Jas. Reid	do	3 71			
Geo. Evans	Tinsmithing, etc	583 05			
Wheeler & Bain	do	37 50			
T. Lalor	Locksmithing, etc	57 45			
W. Milligan	Painting, glazing, etc	949 80			
G. Duthie & Sons	Slating	27 66			
J. O'Malley	Upholstering, etc	746 79			
T. Foley	Repairing drains, etc	103 70			
			2,903 62		
Rice Lewis & Son	Hardware	6 82			
W. Cottrell & Son	do	4 65			
J. B. Smith & Sons	Lumber	117 77			
Christie Lime & Stone Co	Lime	5 60			
Robert Carroll	Cement, pipe, etc	21 77			
Jas. Morrison	Soil pipe, etc	162 39			
F. Kennedy	Ladders	11 80			
Rice Lewis & Son	Castings, etc	273 23			
			604 03		
King & Vorston	Furniture, etc	24 50			
C. Rogers & Sons Co	do	58 50			
Wheeler & Bain	Cutlery	45 80			
Glover Harrison	Crockery and glassware	20 10			
			148 90		
Roberts & Son	Hanging pictures, frames, etc	71 50			
R. Harris	Portraits	500 00			
J. Ritchie	Gasfittings, casting, etc	1,795 17			
S. W. Marchmont & Co	Earth closets	13 00			
Keith & Fitzsimons	Closet, castings, etc	333 93			
Powell & Parkinson	Marble	65 77			
E. & C. Gurney Co	Boilers, radiators, etc	768 08			
P. C. Allan	Lanterns and candles	18 30			
Jas. Adams	Flags, etc	52 90			
J. Orchard & Co	Furnishings	10 50			
			3,629 15		
J. A. Simmers	Seeds, plants, etc	201 55			
Geo. Leslie & Son	Shrubs	46 50			
Gutta Percha & Rubber Manufacturing Co	Hose, etc	173 00			
Toronto Rubber Co	Hose fittings	3 60			
J. M. Doran	Fertilizer	21 50			
G. T. Railway Co	Freight on fertilizer	1 57			
			447 72		
T. Foley	Laboring	22 00			
P. Aylward	do	34 65			
J. Aylward	do	50 32			
	Carried forward	106 97	10,864 59		2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	106 97	10,864 59		2,261,375 79
	GOVERNMENT HOUSE—*Continued.*				
D. Lambe	Laboring	46 20			
J. Beard	do	8 25			
H. Fowler	do	9 00			
P. Burt	Clearing snow	75 00			
G. Duthie & Sons	Clearing snow from roofs	27 00			
H. Williams	Cleaning windows, etc	16 00			
W. R. Dossor	Cleaning chimneys	15 00			
D. W. Smith	Cleaning curtains	125 75			
H. Williams	Cleaning carpets, etc	22 59			
S. May & Co	Moving billiard table	6 00			
P. Cunningham	Services as night watchman	540 00			
V. P. Fayle	Services weighing coal	7 50			
J. Ryan, sr	Cartage, etc	241 10	1,005 26		
J. Rose	do	6 25			
Globe Printing Co	Advertising *re* Fuel		247 35		
			21 72		
				12,138 92	
	PARLIAMENT BUILDINGS.				
	MAIN BUILDING.				
Consumers' Gas Co	Gas, etc	2,836 52			
Waterworks Department	Water	474 26			
Conger Coal Co	Fuel	126 00			
C. Burns	Ice	282 00			
R. Jones	Bricklaying	19 00	3,718 78		
J. Aylward	Assisting bricklayer	9 90			
J. Murphy	Carpentering	184 50			
A. Edgar	do	13 50			
Joseph Murphy	Plastering	100 87			
W. Milligan	Painting and glazing	523 12			
Geo. Evans	Tinsmithing, etc	1,262 29			
Thomas Lalor	Locksmithing	362 05			

James Reid	Plumbing	7 43			
G. Duthie & Sons	Slating	32 84			
E. & C. Gurney Co	Repairing furnaces	46 90			
D. Forbes	do roofs	32 50			
Powell & Parkinson	do closets	22 50			
Estate of Petley & Petley Co.	do curtains	3 15			
			2,620 55		
J. B. Smith & Sons	Lumber	170 99			
J. & A. Bertram	Hardware	19 96			
P. Paterson & Son	do	31 40			
W. Cottrell & Son	do	45 72			
Keith & Fitzsimons	Castings, etc	177 78			
Rice Lewis & Son	do	663 00			
Thomas Lalor	do	20 80			
Robert Carroll	Bricks, etc	53 57			
			1,183 22		
C. Rogers & Sons Co.	Furniture, etc	491 03			
P. Paterson & Son	Furnishings	70 66			
Petley & Petley Co.	do	206 09			
E. Hooper & Co.	do	47 58			
J. Berwick & Co.	do	73 95			
H. A. Nelson & Sons	do	162 15			
Estate of Petley & Petley Co.	do	7 00			
Roberts & Son	do	20 25			
C. Potter	Thermometer, etc	20 60			
W. H. Sparrow	Filters	13 50			
J. Ritchie	Gas fittings, castings, etc	463 32			
Toronto Rubber Co.	Gasket packing	60 06			
Wm. Petley	Matting, etc	125 00			
J. Kay Son & Co.	Rugs	26 50			
E. & C. Gurney Co.	Stove	70 00			
			1,857 69		
P. O'Brien	To pay for dusting Chamber, Library, etc.	474 60			
A. Kennedy	Dusting and cleaning, etc.	41 00			
A. Smith	do	20 00			
J. O'Brien	do	244 00			
A. Loftus	do	30 50			
R. McGinnis	do	45 50			
M. Scully	do	106 00			
E. O'Connor	do	46 00			
D. Kannan	do	13 00			
K. Kanaen	do	19 00			
J. Kennedy	do	229 00			
M. La Barge	do	122 00			
J. Kanaen	do	75 00			
Mrs. McGrath	do	67 00			
E. J. Edwards	Cleaning carpets	11 00			
			1,543 60		
	Carried forward		10,923 84	12,138 92	2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		10,923 84	12,138 92	2,261,375 79
	PARLIAMENT BUILDINGS—*Continued.*				
	MAIN BUILDING—*Continued.*				
J. Malloy	Clearing snow	26 64			
J. Duthie & Sons	do from roofs	13 34			
D. Kannan	Cleaning ashpit	13 00			
W. R. Dossor	do chimneys	15 50			
			68 48		
P. Scully	Work on grounds	155 00			
J. Simser	do	114 00			
M. Sullivan	do	65 45			
P. Aylward	do	6 60			
T. Foley	do	4 00			
			345 05		
Toronto Rubber Co	Hose, clamps etc	12 75			
Manton Bros	Plants	10 50			
J. M. Doran	Fertilizer	19 75			
G. T. Railway	Freight on fertilizer	1 75			
			44 75		
C. W. Coleman	Care of clocks	85 00			
T. Newlar	Laying matting	9 00			
J. Murphy	Services as fireman	352 50			
			446 50		
J. Rose	Cartage	11 25			
J. Ryan, sr	do	20 00			
			31 25		
Sundry newspapers	Advertising *re* fuel		20 00		
				11,879 87	
	WEST WING.				
Conger Coal Co	Fuel	705 60			
Fox & Co	do	3 00			
Water Works Dep't	Water	474 20			
J. C. Graham	Ice	24 00			
W. A. Bradshaw	Coal oil, etc	26 05			
			1,232 85		
J. B. Smith & Sons	Lumber and shingles	36 94			
Cottrell & Son	Wire	45			
			37 39		
R. Jones	Bricklaying	34 75			

J. Aylward	Assisting bricklayer	13 20			
Jas. Murphy	Carpentering	49 50			
F. Cleary	do	24 00			
W. J. Whitten & Co	Tinsmithing, etc	150 38			
Geo. Evans	do	5 31			
T. Lalor	Locksmithing	10 00			
J. Ritchie	Plumbing	17 50			
J. Reid	do	12 38			
W. Milligan	Painting, glazing, etc	14 05			
			331 07		
T. Foley	Repairing drain	5 00			
D. Forbes	Repairing roof	17 50			
C. Carnegie	Repairing clock	2 00			
			24 50		
C. Rogers & Sons Co	Furniture, etc	167 25			
J. & J. L. O'Malley	do	17 25			
T. Woodhouse	Furnishings	13 60			
W. H. Sparrow	do	5 50			
W. Beattie & Son	Rugs	16 00			
Geo Evans	Grate bricks	1 85			
G. & J. Murray	Lamps, etc	9 20			
			230 65		
J. Bradshaw	Office cleaning	244 50			
J. Malloy	Clearing snow	26 64			
G. Duthie & Sons	do from roofs	13 33			
W. Berry	Cleaning closets	10 45			
W. R. Dossor	do chimneys	6 00			
P. Scully	Work on grounds	275 00			
J. Simser	do	186 00			
M. Sullivan	do	144 65			
P. Aylward	do	6 60			
			913 17		
J. Ryan, sr	Cartage		6 50		
Sundry newspapers	Advertising *re* fuel		10 00		
				2,786 13	
	EAST WING.				
Consumers' Gas Co	Gas	163 34			
C. Burns	Ice	42 00			
Water Works Dep't	Water	474 20			
Conger Coal Co	Fuel	645 13			
			1,324 67		
W. Milligan	Painting, glazing, etc	141 50			
Wheeler & Bain	Tinsmithing, etc	202 05			
Geo. Evans	do	113 46			
R. Jones	Bricklaying	5 50			
J. Aylward	Laboring	87 45			
Jas. Murphy	Carpentering	387 00			
	Carried forward	936 96	1,324 67	26,804 92	2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	936 96	1,324 67	26,804 92	2,261,375 79
	PARLIAMENT BUILDINGS—*Continued.*				
	EAST WING—*Continued.*				
T. Lalor	Locksmithing	77 00			
Jas. Murphy	Plastering	11 78			
J. Weaver	Plumbing	12 38			
J. Reid	do	2 47			
C. Doughty	do	4 38			
D. Forbes	Repairing roofs	75 12			
J. & J. Taylor	do safe	1 80			
C. Wilson & Son	do scales	4 75			
			1,126 64		
J. B. Smith & Sons	Lumber, etc	245 53			
Wm. Cottrell & Son	Hardware, etc	30 12			
Keith & Fitzsimons	Castings, etc	32 54			
J. & A. Bertram	do	2 32			
J. Ritchie	do	166 10			
			476 61		
C. Rogers & Sons Co	Furniture, etc	209 65			
King & Yorston	do	35 75			
Jolliffe & Co.	do	3 00			
T. Eaton & Co	Furnishings	5 15			
Eby, Blain & Co	do	60 90			
H. Totten	do	95			
I. A. Whatmough	do	7 00			
J. Berwick & Co	do	60			
John Kay, Son & Co	Carpets, etc	175 19			
R. Walker & Sons	do	31 84			
W. Petley	do	147 35			
W. Wharin	Clock	8 00			
Schlicht & Field Co	Filing cabinet	159 85			
Wheeler & Bain	Deed chests	30 00			
A. Aarousberg & Co	Thermometer	1 75			
T. G. Rice	Wire screen	6 15			
A. A. Mersick	Gas burners	15 15			
			898 28		

Mrs. Coffey	Office cleaning	4 65			
A. McDonell	do	231 25			
L. Rooney	do	3 00			
W. R. Dossor	Cleaning chimneys	4 50			
J. Malloy	Clearing snow	26 72			
G. Duthie & Sons	do from roofs	13 33			
			283 45		
P. Scully	Work on grounds	245 00			
J. Simser	do	168 00			
T. Foley	do	11 10			
N. Sullivan	do	124 85			
			548 95		
J. Ryan, sr	Cartage		35 70		
C. W. Coleman	Care of clocks		27 00		
Sundry newspapers	Advertising *re* fuel		10 00		
				4,731 30	
	EDUCATIONAL BUILDINGS.				
Consumers' Gas Co.	Gas	280 34			
Waterworks Department	Water	221 45			
Knickerbocker Ice Co.	Ice	43 20			
Conger Coal Co.	Fuel	2,974 46			
			3,519 45		
J. & E. H. Roberts	Locksmithing	8 95			
Geo. Evans	Tinsmithing, etc	183 28			
J. Myers	Carpentering	168 75			
T. Balfour	do	189 00			
J. Black	do	61 88			
M. Foley	Upholstering	15 00			
J. Priestley	Steam fitting	41 63			
J. Weaver	do	10 69			
J. Baird	do	9 00			
J. Reid	Plumbing	24 75			
M. Walsh	Plastering	31 80			
Jos. Murphy	do	66 50			
R. Jones	Bricklaying	530 25			
R. J. Stanley & Son	Painting, etc	16 60			
			1,358 08		
T. Foley	Labouring	101 42			
L. Lamb	do	149 33			
J. Aylward	do	226 06			
R. Spencer	do	13 20			
E. Simpson	do	20 25			
P. Aylward	do	24 75			
J. Baird	do	6 00			
H. Fowler	do	9 00			
W. Higgin	To pay labourer	1 00			
			551 01		
	Carried forward		5,428 54	31,536 22	2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	.....	5,428 54	31,536 22	2,261,375 79
	EDUCATIONAL BUILDINGS—*Continued.*				
Northey & Co.	Repairing steam pump	11 40			
Geo. Ringham	Repairing roofs	47 85			
			59 25		
J. P. Wagner	Lumber, etc.	1 62			
Hillock & Kent	do	31 28			
C. R. Peterkin	do	83 58			
J. B. Smith & Sons	do	404 44			
Henry & Stewart	do	3 75			
J. & A. Bertram	Hardware	21 69			
A. E Wood	do	70			
Isadore Miller	do	1 87			
G. Pearsall	do	3 07			
A. T. Scott	do	75			
Dodge Wood Split Pulley Co.	Pulley	3 15			
T. G. Foster	Felt	1 33			
N. T. Lyon	Plate glass	11 50			
Keith & Fitzimons	Castings, etc.	91 93			
J. Ritchie	do	129 35			
Rice Lewis & Son	do	11 12			
Connor, Webb & Co.	Grate bars	6 03			
St. Lawrence Foundry Co.	do	9 36			
Robert Carroll	Cement, etc.	12 90			
			829 42		
M. Blackburn	Furniture	30 00			
Permanent Exhibition of Manufactures	do	20 00			
C. Rogers & Sons Co'y.	do	43 50			
G. F. Bostwick	do	72 00			
Bennett Furniture Co.	do	31 50			
J. Sinclair & Son	Furnishings	100 40			
G. Pearsall	do	7 35			
T. Eaton & Co.	do	75			
Wm. Cottrell & Son	do	15 48			
J. F. Peterkin	do	6 05			

Husband, Smellie & Co.	do	9 35			
J. Kay, Son & Co.	do	3 12			
H. A. Collins	do	75			
J. Macdonald & Co.	Mats	15 25			
Wm. Beatty & Son	Rug	5 00			
H. Pim	Window guards	21 00			
M. Staunton & Co.	Shades	3 40			
S. Davidson	Clubs	4 21			
C. Shipway & Co.	Electric bells	68 15			
			457 26		
Map and School Supply Co.	Liquid slating	4 76			
W. L. Wood	Chemicals	1 25			
W. T. Stewart	do	12 50			
			18 51		
H. Beesley	Evergreens *re* Kindergarten	3 00			
Selby & Co.	Supplies do	76 16			
Gowans, Kent & Co	do do	6 05			
E. & C. Gurney Co	do do	2 50			
M. Ross	do do	15 00			
Jas. Abraham	Washing towels do	14 25			
			116 96		
Jas. Abraham	Supplies *re* cleaning	50 00			
J. Mossman	do do	12 50			
R. Gilpin	do do	50 00			
L. McCorkindale	do do	50 00			
J. Williamson	do do	58 00			
L. McCorkindale	To pay for do	1 25			
G. A. Rose	do do	1 00			
Mrs. Fagan	Office do	4 50			
J. N. Hopkins	Cleaning chimneys	1 75			
McClelland & Co.	do closets	10 50			
T. Lumb	do carpets	8 70			
G. Duthie & Sons	Clearing snow from roofs	30 00			
			278 20		
J. A. Simmers	Seeds	19 60			
Jas. Carter & Co	do	11 58			
Steele Bros. & Co.	do	30 10			
Manton Bros.	Plants	12 00			
The Steele Bros. Co.	do	10 50			
Toronto Rubber Co	Hose	15 45			
Canadian Rubber Co.	do	10 40			
J. Davis & Son	Flower pots	25 00			
J. Fleming	Pot covers	80			
M. McMillan	Flower tub	65			
S. G. Dunn	Flower block	5 00			
Steele Bros. & Co.	Garden tools	6 50			
J. Teevin	Repairing garden tools	3 00			
P. Falvey	Soil, manure, etc.	60 50			
Peter R. Lamb & Co.	do	12 56			
	Carried forward	223 64	7,188 14	31,536 22	2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	223 61	7,188 14	31,536 22	2,261,375 79
	EDUCATIONAL BUILDINGS—*Continued.*				
J. Pepper	Soil manure, etc	7 00			
Jas. Clarey	Sodding	367 87			
P. Burley	Work on grounds	36 00			
H. Blunt, jr.	do	66 00			
H. Tilley	do	19 50			
			720 01		
O. Cosgrove	Cartage	61 25			
J. Ryan, sr.	do	47 25			
J. Rose	do	10 25			
			118 75		
H. W. Fowler	Services as night fireman	78 34			
W. J. McCleary	do carpenter	600 00			
Kent Bros.	Care of clocks	60 00			
Mason & Risch	Tuning piano	5 00			
			743 34		
H. M. Wilkinson	To pay sundries		5 08		
Sundry newspapers	Advertising *re* fuel		37 00		
				8,812 32	
	SIMCOE STREET PREMISES.				
Consumers' Gas Co	Gas	100 44			
Mrs. Crawford	Rent	1,200 00			
Conger Coal Co	Fuel	305 25			
Water Works Department	Water	60 00			
Knickerbocker Ice Co	Ice	2 00			
			1,667 69		
Geo. Evans	Tinsmithing, etc	347 86			
Wheeler & Bain	do	15 85			
Thos. Lalor	Locksmithing	49 30			
W. Milligan	Painting, papering, etc	116 65			
Jas. Murphy	Carpentering	13 50			
J. Clarke	do	6 50			
Jos. Murphy	Plastering	39 06			
T. Foley	Labouring	4 00			
			592 72		

J. B. Smith & Sons	Lumber	29 69			
J. & A. Bertram	Castings	2 50			
			32 19		
Chas. Rogers & Sons Co.	Furniture, etc	174 28			
J. Rogers	do	25 00			
Jolliffe & Co	do	60 00			
W. M. Milligan	Furnishings	9 26			
J. Berwick & Co	do	8 20			
John Catto & Co	do	4 52			
G. Harrison	do	75			
W. Petley	Linoleum, oil cloth, etc	53 70			
John Kay, Son & Co	Carpets, oil cloth, etc	205 38			
J. & J. L. O'Malley	Window blinds	6 00			
John Ritchie	Gas fittings, etc	56 70			
Keith & Fitzsimons	do	57 10			
Gutta Percha Rubber Co.	Hose	16 78			
			677 67		
M. Smith	Office cleaning	91 00			
Mrs. Smith	do	13 35			
A. Smith	do	31 67			
C. Chase	do	187 00			
E. J. Edwards	Cleaning carpets, etc	7 85			
T. N. Hopkins	do chimneys	4 80			
J. Clark	do windows, etc	26 00			
			361 67		
C. W. Coleman	Care of clocks		12 00		
H. Clark	Cutting wood		12 50		
Sundry newspapers	Advertising *re* fuel		4 00		
				3,360 44	
	WELLINGTON STREET PREMISES.				
Consumers' Gas Co.	Gas	74 69			
Dr. Jas. Thorburn	Rent	600 00			
Conger Coal Co.	Fuel	143 00			
Water Works Department	Water	10 00			
Knickerbocker Ice Co.	Ice	7 00			
			834 69		
Geo. Evans	Tinsmithing, etc	117 59			
T. Lalor	Locksmithing	116 95			
W. Milligan	Painting, papering, etc	174 99			
Jas. Murphy	Carpentering	27 00			
A. Edgar	do	67 50			
J. Myers	do	13 50			
Jos. Murphy	Plastering	31 50			
D. E. A. Moore	Whitewashing	1 60			
Jno. Herbert	Bricklaying, brick, etc	217 08			
J. Clark	Labouring	9 90			
P. Aylward	do	33 82			
			814 43		
	Carried forward		1,649 12	43,708 98	2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		1,649 12	43,708 98	2,261,375 79
	WELLINGTON STREET PREMISES—*Continued.*				
J. B. Smith & Sons	Lumber	103 27			
P. Paterson & Son	Hardware	42 02			
W. Cottrell & Son	do	1 58			
J. & A. Bertram	Castings, etc.	19 11			
J. & J. Taylor	Vault doors, etc.	112 50			
Chas. Rogers & Sons Co.	Vault fittings	78 50			
Keith & Fitzsimons	Pipe, tanks, etc	321 78			
E. & C. Gurney Co	Furnace pipe and register	13 67			
			692 43		
C. Rogers & Sons Co.	Furniture, etc.	225 20			
Blackburn & Hodges	do	65 00			
J. Berwick & Co.	Furnishings	12 45			
Simpson & Co.	do	5 39			
G. Harrison	do	1 30			
National Manufacturing Co.	do	2 30			
Aikenhead & Crombie	do	2 20			
Estate of G. Harrison	do	8 85			
J. Milne & Co.	do	80			
Nicols and Howland	do	11 50			
Estate Petley & Petley Co.	Carpets, linoleum, etc.	371 68			
John Kay, Son & Co.	Matting, etc.	12 54			
King & Yorston	Blinds, etc.	60 89			
Toronto Rubber Co.	Hose	10 50			
			790 51		
Mrs. McDonald	Office cleaning	183 32			
E. McLean	Cleaning furniture	18 00			
W. R. Dossor	do chimneys	3 30			
J. W. Featherston	Clearing snow	15 00			
			219 62		
Jno. Featherston	Removing furniture	3 30			
J. Smith	do	10 72			
J. Ryan	Cartage	9 00			
			23 02		
C. W. Coleman	Care of clocks		3 00		
W. Edwards	To pay sundries		3 00		
Globe Printing Co.	Advertising *re* fuel		2 00		
				3,382 70	

	MISCELLANEOUS.				
F. P. O'Callaghan	Twelve months' salary as General Clerk of Works		1,200 00		
S. Cleary	do Carpenter		720 00		
W. Higgin	do Plumber		862 00		
M. Quinn	do Assistant		260 00		
				3,042 00	
	NORMAL SCHOOL, OTTAWA.				
City of Ottawa	Water	434 68			
City of Ottawa	Street sprinkling	42 05			
G. W. McCullough	Fuel	1,146 69			
John Heney	do	259 00			
Ottawa Gas Co	Gas	134 80			
Stephens Bros	Coal oil, etc.	7 50			
			2,024 72		
Selby & Co	Supplies *re* kindergarten	152 63			
E. Bolton	do	13 16			
J. A. McCabe	do	50			
			166 29		
Maclaren & Co	Lumber	2 80			
Butterworth & Co	Hardware, etc.	29 54			
Stephens Bros	Paints, oils, etc.	44 88			
			77 22		
C. W. Francisco	Liquid slating	7 00			
J. O'Dell	Clay for modelling	1 00			
T. Carroll	Furniture polish	1 00			
Harris & Campbell	Furniture, etc.	7 00			
C. Ross & Co	Furnishings	17 00			
C. S. Shaw	do	1 35			
Bryson, Graham & Co	do	53			
Kearns & Ryan	Carpets, matting, etc.	160 23			
National Manufacturing Co	Window shades, etc.	69 35			
			264 46		
Jas. McGrath	Supplies *re* cleaning	50 00			
H. R. Macdonald	do	50 00			
O. Macdonald	do	50 00			
			150 00		
Steele Bros. & Co	Seeds	6 10			
Thos. Elmitt	Trees, plants, etc.	37 15			
J. Holt	Manure	20 00			
F. Williams	Gravel	7 50			
W. Pease	Repairing lawn mower	75			
			71 50		
J. White	Clearing snow from roofs, etc.		226 00		
J. Jalland	Locksmithing		45		
D. Goyer	Care of clocks		90 00		
J. A. McCabe	To pay sundries		43		
				3,071 07	
	Carried forward			53,204 75	2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			53,204 75	2,261,375 79
	SCHOOL OF PRACTICAL SCIENCE.				
Consumers' Gas Co.	Gas	123 41			
J. Sinclair & Son	Coal oil, etc	21 55			
Water Works Department	Water	66 81			
Conger Coal Co	Fuel	441 58			
			653 38		
T. L. Hicks	Locksmithing	1 60			
Geo. Evans	Tinsmithing, etc	45 22			
R. Jones	Bricklaying	27 50			
M. O'Connor	Reglazing	15 95			
J. Myers	Carpentering	67 50			
W. Howes	do	13 50			
F. Armstrong	Plumbing	4 67			
Thos. Foley	Labouring	3 00			
D. Lamb	do	31 65			
J. Aylward	do	6 60			
Kent Bros.	Repairing clocks	1 75			
E. & C. Gurney Co.	Repairing furnaces	86 12			
			308 06		
J. B. Smith & Sons	Lumber	10 74			
Aikenhead & Crombie	Hardware	14 60			
John Ritchie	Castings	56 50			
Keith & Fitzsimons	Pipe, etc	12 33			
Robt. Carroll	Pipe, cement, etc	75 75			
			169 32		
C. Rogers & Sons Co.	Furniture	12 60			
J. Sinclair & Son	Furnishings	3 00			
John Hare	do	2 20			
			17 80		
Mrs. Eversfield	Office cleaning	4 41			
Mrs. Graham	Washing towels	11 30			
John Hare	do	5 80			
			21 51		
John Ryan	Cartage		1 00		
Toronto Rubber Co.	Hose		15 45		
Sundry newspapers	Advertising *re* fuel		6 00		
				1,192 52	

AGRICULTURAL COLLEGE.

Guelph Gas Co	Gas	798 00			
S. Rogers & Co	Oil	8 00			
Guelph Water Works	Water	575 00			
Kleopfer & Richardson	Fuel	73 04			
W. G. McCandless	do	163 39			
E. W. Ely	do	3 00			
Kleopfer & Co	do	2,548 40			
			4,168 83		
J. M. Bond & Co	Hardware, etc	99 37			
Ball & Gordon	do	53 99			
Harvey & Co	do	21 72			
C. Kleopfer	do	1 00			
Rice Lewis & Son	do	7 07			
R. Stewart	Lumber	2 02			
Benallick & Foster	Brick, cement, etc	7 00			
Rathbun Co	Cedar oil	11 00			
W. G. Smith & Co	Paints	1 80			
W. H. Mills	Tinware, etc	3 00			
F. Dowling	do	12 38			
W. Sunley	do	4 80			
Jas. Morrison	Castings, etc	14 39			
Keith & Fitzsimons	do	39 00			
Griffin & Grundy	do	11 96			
J. M. Bond & Co	do	47 48			
W. B. Ker	Chimney stack, etc	21 70			
			359 68		
E. Stannard	Painting, etc	36 23			
J. S. Moffatt	do	24 00			
G. Howard	Tinsmithing, etc	25 55			
J. Gordon	Locksmithing	6 55			
F. W. Schwendimann	Carpentering	4 88			
A. Bruce & Son	do	164 75			
O'Brien & Keough	Upholstering	14 25			
W. Sallows	Blacksmithing	10 90			
G. B. Stewart	Whitewashing, etc	64 25			
A. Maloney	Repairing closet	2 50			
J. H. Hamilton	Repairing mantels	5 00			
G. D. Pringle	Repairing clocks	1 50			
			360 36		
F. B. Skinner & Co	Furniture, etc	6 10			
Burr Bros	do	32 88			
Geo. Williams	Furnishings	75			
A. J. Little & Co	do	2 70			
J. E. McElderry	do	2 40			
G. B. Ryan & Co	do	10 95			
	Carried forward	55 78	4,888,87	54,397 27	2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	55 78	4,888 87	54,397 27	2,261,375 79
	AGRICULTURAL COLLEGE—*Continued.*				
E. R. Bollert	Furnishings	8 05			
Clark & Thompson	do	1 45			
Waters Bros	do	9 50			
T. Eaton & Co	do	22 60			
C. G. Mills	do	6 70			
Jno. Edgar & Son	Crockery	39 40			
R. Mitchell	do	36 14			
J. D. Williamson & Co	Carpets, etc	39 54			
J. M. Bond & Co	Linoleum	20 72			
Gas Stove Supply Co	Gas range, etc	27 50			
Harvey & Co	Refrigerator	27 25			
W. T. Hartt	Fire extinguisher	10 00			
Toronto Rubber Co	Rubber gaskets	6 40			
T. J. Day	Wallpaper, etc	26 82			
			337 85		
J. Chalmers	Work, engine room	1 50			
F. Watson	do	21 75			
F. Winters	do	6 12			
			29 37		
J. Hohenadel	Cleaning closets	15 40			
G. B. Stewart	do chimneys, etc	2 25			
			17 65		
Express Co	Charges	3 43			
G.T.R. Co	Freight and charges	3 46			
			6 89		
S. Rogers & Co	Boiler compound	5 00			
H. Sorley	Sawdust	4 50			
			9 50		
J. Angell	Travelling expenses	3 50			
F. P. O'Callaghan	do	26 50			
			30 00		
A. McCallum	To pay sundries		2 60		
				5,322 73	

	AGRICULTURAL HALL.				
Consumer's Gas Co	Gas	30 26			
Conger Coal Co	Fuel	293 48			
Knickerbocker Ice Co	Ice	14 00			
			337 74		
Rice Lewis & Son	Hardware, etc	1 62			
Keith & Fitzsimons	Castings	2 18			
L. B. Montgomery	Radiators, oil, etc	215 57			
			219 37		
Brady & Bell	Carpentering, etc	13 95			
H. G. Donaldson	Steam fitting	15 00			
			28 95		
C. Rogers & Sons Co	Furniture, etc	351 43			
J. Milne & Co	Furnishings	7 45			
J. Orchard	Filter	9 00			
G. E. Trorey	Clock	20 00			
			387 88		
Mrs. Jones	Cleaning offices	129 00			
T. Lynch	Washing towels	3 50			
J. Wood	Repairing window blinds	75			
			133 25		
J. Ryan, sr	Cartage		34 00		
Sundry newspapers	Avertising *re* fuel		4 00		
			1,145 19		
	Less amount received on account of heating		200 00		
				945 19	
	OSGOODE HALL.				
Consumers' Gas Co	Gas	507 33			
Water Works Department	Water	337 77			
Knickerbocker Ice Co	Ice	20 75			
Conger Coal Co	Fuel	3,748 72			
			4,614 57		
Rice Lewis & Son	Hardware	3 08			
Rice Lewis & Son	Castings	10 20			
J. Ritchie	do	82 50			
R. Carroll	Cement, firebrick, etc	22 22			
T. Foley	Pipe, cement, etc	60 78			
J. B. Smith & Sons	Lumber	197 53			
			376 31		
Geo. Evans	Tinsmithing, etc	350 93			
J. Weaver	Steam fitting	48 95			
Keith & Fitzsimons	Plumbing, etc	115 33			
J. Ritchie	do	71 20			
J. Reid	do	58 13			
	Carried forward	642 54	4,990 88	60,665 19	2,261,375 79

REPAIRS AND MAINTENANCE—GOVERNMENT AND DEPARTMENTAL BUILDINGS—*Concluded.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	642 54	4,990 88	60,665 19	2,261,375 79
	OSGOODE HALL—*Continued.*				
C. Doherty	Plumbing, etc	9 90			
T. Lalor	Locksmithing	104 40			
T. L. Hicks	do	2 50			
M. O'Connor	Painting, glazing, etc	38 20			
W. F. Sexton	Carpentering	7 20			
J. Herbert	do	10 11			
F. Cleary	do	6 00			
J. Meyers	do	229 50			
W. Howes	do	100 13			
Jos. Murphy	Plastering	35 23			
R. Jones	Bricklaying	213 75			
G. Duthie & Sons	Slating	42 95			
			1,442 41		
J. Aylward	Labouring	95 70			
D. Lamb	do	55 60			
R. Spencer	do	54 45			
A. Fowler	do	18 00			
T. Foley	do	5 70			
J. Matthews	do	12 00			
J. Beard	do	3 75			
P. Aylward	do	19 80			
W. Fowler	do	17 25			
			282 25		
King & Yorston	Furniture	187 00			
J. T. Wilson	Furnishings	19 26			
E. Lawson	do	6 05			
Simpson & Simpson	do	2 50			
J. Catto & Co	do	7 75			
T. Clarkson	do	5 55			
E. Oliver	do	3 50			
J. Kay, Son & Co	Carpets, etc	75 27			
J. & J. L. O'Malley	Linoleum, etc	44 18			
Estate Petley & Petley Co	Window shades	45 00			
W. Beatty & Son	Carpet sweepers	7 00			

F. Kennedy	Ladder	15 75			
Geo. Evans	Ventilators	101 80			
			520 61		
Duncan Forbes	Repairing roofs	104 37			
W. Briscoe	Repairing boiler	1 50			
W. Alexander	Care of clocks	30 00			
J. E. Ellis & Co.	do	15 00			
			150 87		
M. O'Connor	Cleaning windows	295 25			
D. W. Sutherland	Office cleaning and supplies	68 32			
Mrs. Sutherland	do	80 40			
Janet Smith	Scrubbing and cleaning	147 08			
H. Williams	Cleaning carpets	42 38			
J. Smith	Cleaning ash pits	6 00			
P. Aylward	do	4 95			
G. Goodyear	do	6 00			
T. N. Hopkins	Cleaning chimneys	8 70			
G. Duthie and Sons	Clearing snow from roofs	30 00			
			689 08		
Geo. Yorke	Services as engineer	660 00			
C. Sendell	do fireman	360 00			
F. Cleary	do night fireman	120 00			
			1,140 00		
E. Hooper & Co.	Chemicals		2 20		
J. Ryan	Carting ashes etc		145 50		
Geo. Hilliar	To pay sundries		1 55		
Sundry newspapers	Advertising re fuel		49 00		
			9,414 35		
	Less refund on account of lighting and heating		850 00		
				8,564 35	
	Total Repairs and Maintenance—Government and Departmental Buildings				69,229 54
	Carried forward				2,330,605 33

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward ...				2,330,605 33
	PUBLIC BUILDINGS.				
	ASYLUM FOR INSANE, TORONTO.				
J. & E. Dickenson	On account, contract cottages at Mimico	2,700 00			
Jas. Freear	do sinking well do	498 50			
E. Gartley	Fitting up machinery, *re* pump do	21 00			
B. Goldthorpe	Transfer of property do	2,000 00			
E. R. Langs	Services and expenses do	100 00			
A. M. Dymond	To pay registration fee do	8 35			
A. B. Ross	Services as Draughtsman do	304 00			
R. Chisholm	do Clerk of Works do	104 00			
K. Tully	Travelling expenses do	35			
R. P. Fairbairn	do do	39 90			
Sundry newspapers	Advertising *re* tenders do	258 00			
J. Batten	On account contract, fire escapes	1,880 00			
Wheeler & Bain	Iron trough, pipe, etc	87 80			
J. Herbert	Stone sills, etc., new kitchen	320 69			
J. Murphy	Plastering do	238 20			
			8,560 79		
	FURNITURE AND FURNISHINGS.				
Gall, Anderson & Co	Lumber, etc	543 65			
Withrow & Hillock	do	272 05			
Tennant & Co	do	388 52			
Robt. Whillans	Brick, sand, etc	434 55			
C. P. Industries	Bricks	603 60			
Robt. Carroll	Brick, stone, etc	740 15			
J. Herbert	Stone sills, etc	706 05			
E. & C. Gurney Co	Castings, etc	80 30			
Inglis & Hunter	do	138 93			
Wheeler & Bain	Galvanized iron pipes, etc	91 80			
Waterous Engine Works	Hot water and steam boilers	1,014 00			
G. Duthie & Sons	Slating	83 75			

A. R. Williams	Steam pump	130 00			
Troy Laundry Machine Co	Washing machine	75 00			
B. Greening & Co	Wire guards	756 64			
R. Thorne & Co	Iron beds, mattresses, etc	1,258 00			
C. Rogers & Sons Co	Mattresses	749 00			
Jolliffe & Co	do	1,125 00			
C. Rogers & Sons Co	Furniture	127 76			
J. Macdonald & Co	Blankets and quilts	58 25			
Jolliffe & Co	Carpets	41 00			
J. Macdonald & Co	do	559 57			
Mason & Risch	Organ	177 00			
W. Crackle	Services as foreman, new kitchen	216 00			
Pay lists	Men employed on alterations between wings	837 24			
			11,257 81		
				19,818 60	
	ASYLUM FOR INSANE, LONDON.				
John Purdom	On account contract, main building	10,800 00			
E. & C. Gurney Co	Steam radiators, etc., do	591 06			
B. O'Byrne	Services as Clerk of Works do	516 00			
F. P. O'Callaghan	Travelling expenses do	10 00			
R. P. Fairbairn	do do	11 70			
W. Higgin	do of self and men do	103 65			
D. Young	Board of men do	51 50			
G. T. Railway Co	Freight charges do	31 92			
C. P. Railway Co	do do	4 87			
Pay lists	Men employed do	133 20			
Sundry newspapers	Advertising re tenders do	107 00			
John Purdon	On account contract, Bursar's residence	2,250 00			
W. Steveley	Hot air pipes do	18 00			
Sundry newspapers	Advertising re tenders do	18 00			
Cryer & Co	On account contract, pumping engine and hydrants	5,400 00			
Jno. Post & Co	Pump, engine house, etc. do	1,200 00			
Jas. Kennedy	Brick, bricklaying re cistern do	699 10			
Sundry newspapers	Advertising re tenders do	42 00			
F. W. Schwendimann	On account contract, sewer tank	3,802 20			
J. M. Cousin & Co	Pump, etc., drainage	15 50			
Ferguson Bros	Lumber do	2 52			
A. D. Cameron & Son	do do	121 34			
Jas. Reid & Co	Hardware, etc. do	4 76			
F. W. Schwendimann	Cement do	22 75			
A. Westman	do etc. do	66 07			
Abendroth & Root Mf'g. Co	Pipes, etc. do	551 93			
W. W. Walker, Clay Mf'g. Co	do do	101 65			
Flush Tank Co	Castings do	60 59			
A. Westman	Oakum, etc. do	7 52			
Robinson, Little & Co	Cotton for wrapping tiles, drainage	28 70			
Jas. Cowan & Co	Rubber gloves, etc. do	6 00			
	Carried forward	26,779 44		19,818 60	2,330,6[illegible]5 33

PUBLIC BUILDINGS—*Continued.*

TO WHOM PAID	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	26,779 44		19,818 60	2,330,605 33
	ASYLUM FOR THE INSANE, LONDON—*Continued.*				
F. H. Farquhar	Services as superintendent, drainage	470 00			
C. G. Horetzky	Services as Clerk of Works do	225 00			
Waring, Chapman & Farquhar	do and expenses as experts do	293 25			
Geo. E. Waring, jr	do do do	1,030 00			
Kivas Tully	Travelling expenses do	15 75			
R. P. Fairbairn	do of self and men, drainage	49 85			
C. G. Horetzky	do and disbursements do	120 00			
W. T. O'Reilly	Expenses of visit to U. S. *re* Downward Filtration system	381 00			
Express Co	Charges	1 90			
Collector of Customs	Duty charges	757 93			
C. P. Railway Co	Freight charges	42 74			
M. C. Railway Co.	do	28 97			
G. T. Railway Co	do	186 15			
Pay lists	Men employed	4,061 38			
John Purdom	Alterations *re* work shops	2,262 68			
James Kennedy	Brick, bricklaying, etc. do	517 85			
Leith & Turnbull	Gearing for elevator do	31 80			
Sundry newspapers	Advertising do	33 60			
E. Leonard & Sons	Boiler for steam cooking	510 00			
F. P. O'Callaghan	Travelling expenses *re* boiler	33 20			
James Reid & Co	Chain, pulleys, etc	27 40			
J. Purdom	Platform for wells, etc	114 24			
Stevens & Burns	Machinery, castings, etc	392 93			
Jas. Reid & Co	Pipe, fencing, etc	72 88			
Rice Lewis & Son	Wheel scraper, etc	44 80			
Jas. Cowan & Co	Hardware	1 98			
W. Stevely	Tinsmithing	31 67			
London Real Estate & Agency Association	Attendance *re* Garvin property	25 00			
F. P. O'Callaghan	Traveling expenses	124 13			
Kivas Tully	do	27 50			
R. McCallum	do	33 40			
T. M. Hennessy	do	9 80			
			38,724 22		

	Furniture and Furnishings.				
John Purdom	Lumber, etc., *re* late fire	184 91			
H. C. Green	do do	96 45			
W. J. Craig	do do	10 25			
A. D. Cameron	do do	171 17			
W. Wescott	Plastering, etc do	68 00			
W. Stevely	Tinware, etc do	126 85			
S. Stewart	do do	28 26			
McClary Mfg. Co	Iron and tinware, etc., *re* late fire	51 85			
W. H. Heard & Co	Castings, etc do	363 72			
Troy Laundry Machine Co	Machinery do	1,575 00			
Elliott Bros	Wringer, tubs, etc do	119 53			
E. Leonard & Sons	Engine do	562 50			
Jas. Reid & Co	Belting, etc do	110 05			
Dodgewood Split Pulley Co	Pulleys do	11 36			
E. Leonard	Shafting, pulleys, etc do	227 92			
Robinson, Little & Co	Bedding, etc do	471 79			
John Green & Co	do do	361 50			
Elliott Bros	Furnishings do	78 97			
M. Masuret & Co	do do	12 00			
Jas. Anderson	Gravel do	28 00			
Troy Laundry Machine Co	Duty and freight charges on mangle *re* late fire	113 50			
C. A. Sippi	To pay duty on laundry machinery do	7 50			
G. T. Railway	Freight charges on do do	1 96			
H. Smith	Services assisting Engineer do	20 00			
Parisian Steam Laundry	Laundrying do	148 75			
Ferguson Bros	Lumber, etc	130 25			
A. D. Cameron	Cement	97 50			
E. & C. Gurney Co	Tanks	15 00			
R. L. Featherstonhaugh & Co	Fire extinguishers	179 12			
John Ferguson	Bedsteads	816 75			
Reid Bros	Binding books	15 25			
			6,205 66		
				44,929 88	
	Asylum for Insane, Hamilton.				
J. & E. Dickenson	On account contract, cottages	41,104 58			
John Wheeler	Services as Clerk of Works, cottages	126 00			
R. Chisholm	do do	328 00			
Kivas Tully	Travelling expenses do	20 25			
Sundry newspapers	Advertising *re* tenders do	16 00			
J. & E. Dickenson	On account contract, Superintendent's residence	1,800 00			
R. Chisholm	Services as Clerk of Works do	208 00			
Miles, Hunting & Co	On account contract, pumping engine	4,500 00			
R. Chisholm	Services as Clerk of Works do	212 00			
Sundry newspapers	Advertising *re* tenders do	44 00			
J. & E. Dickenson	Repairing tower south cottage	128 85			
J. & E. Dickenson	Drain do	1,358 42			
	Carried forward	49,846 10		64,748 48	2,330,605 33

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PUBLIC BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	49,846 10		64,748 48	2,330,605 33
	ASYLUM FOR THE INSANE, HAMILTON—*Continued.*				
Campbell Sewer Pipe Co	Drain south cottage	21 88			
J. & E. Dickenson	Bricklaying, bricks, etc., orchard house	119 00			
J. & E. Dickenson	Lumber, sidewalks, etc., grounds	559 06			
J. & E. Dickenson	do mountain	686 00			
J. & E. Dickenson	Plastering, etc., re water supply	76 45			
Kivas Tully	Travelling expenses do	23 75			
J. & E. Dickenson	Repairing pumping house	115 49			
Robt. Lavelle	do drain	53 23			
F. P. O'Callaghan	Travelling expenses	46 55			
F. R. Heakes	do	28 10			
Kivas Tully	do	9 90			
R. P. Fairbairn	do	6 05			
			51,591 56		
	FURNITURE AND FURNISHINGS.				
M. Brennen & Sons	Lumber	258 22			
Aitcheson & Co	Fence, posts	189 78			
Wood & Leggatt	Fence wire, etc	130 22			
J. Dickenson	Brick, stone, etc	401 00			
Wood & Leggatt	Hardware, etc	154 77			
Hamilton & Toronto Sewer Pipe Co	Pipe	180 00			
J. Wallis & Son	Pipe, etc	8 43			
McGregor & Parke	Paints	16 10			
J. M. Williams & Co	Tin, ironware, etc	584 74			
G. Stevenson & Co	Tinsmithing, pipe, etc	1,117 58			
W. Ward	Boring artesian well	950 00			
Pennington & Baker	Settees	428 40			
Chas. Black & Co	Bedsteads	1,485 00			
Malcolm & Souter	Furniture	907 50			
McCallum & Hall	do	466 00			
Laidlaw Mfg. Co	Range, etc	354 39			
C. Rogers & Sons Co	Mattresses, etc	329 50			
Thos. Hedley	do	99 57			
Bowman & Moore	do	8 10			

McMaster, Darling & Co	Quilts	256 50			
Bryce, McMurrich & Co	Blankets	441 50			
W. J. McMaster	Sheeting	483 24			
Ogilvy, Alexander & Anderson	do	277 15			
Knox, Morgan & Co	Bedding, etc	218 15			
Canada Moss Co	Moss	326 40			
W. Petley	Carpets, etc	633 43			
J. Edgar & Sons	Crockery, etc	595 32			
J. A. Skinner & Co	do	605 41			
Wood & Leggat	Cutlery	206 12			
Walter Woods & Co	Woodenware	64 01			
Kingston Asylum	Brushes	40 00			
E. T. Wright & Co	Coal vases	6 00			
D. Moore	Coal hods	21 00			
Bowman & Moore	Fire irons	6 33			
M. W. Attwood & Co	Clocks	59 00			
Jas. Forbes	Time detector, etc	360 75			
R. L. Featherstonhaugh & Co	Fire extinguishers	180 00			
H. D. Bassett	Sewing machine	45 00			
J. Eastwood & Co	Furnishings	4 35			
J. C. Watkins	do	94 28			
A. R. Kerr & Co	do	60 09			
A. Murray & Co	do	5 75			
Frank Squibb	do	2 40			
Hughes Bros	do	43 45			
Canada Permanent & Savings Co	Purchase of land	16,900 17			
Mrs. M. Henderson	do	1,121 83			
H. Carscallen	Law costs *re* purchase of land	100 00			
Carscallen & Cahill	do Surveyor's fees, etc	237 64			
Bidwell Way	To pay expenses of men *re* time detector	10 00			
G. T. Railway Co	Freight charges	11 46			
American Express Co	Charges	75			
Hendrie & Co	Cartage	2 75			
Pay list	Men employed on greenhouse	176 48			
			31,666 01		
				83,257 57	
	ASYLUM FOR THE INSANE, KINGSTON.				
John Forin	On account contract, repairs gatekeeper's cottage	562 00			
McKelvey & Birch	Alterations to hot boiler pipes	736 43			
John Forin	Pointing, mason work, etc	2,041 35			
F. P. O'Callaghan	Travelling expenses	27 90			
F. R. Heakes	do	14 50			
Kivas Tully	do	9 50			
			3,391 68		
	Carried forward		3,391 68	148,006 05	2,330,605 33

PUBLIC BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	....	3,391 68	148,006 05	2,330,605 33
	ASYLUM FOR THE INSANE, KINGSTON—*Continued.*				
	FURNITURE AND FURNISHINGS.				
A. Caldwell & Son	Cedar posts	92 17			
Ontario Wire Fencing Co	Rods, etc	180 00			
A. Chown & Co	Staples for fencing	14 00			
McKelvey & Birch	Boiler Castings, etc	658 32			
E. Leonard & Sons	Laundry engine	550 00			
Dodge-Wood Split Pulley Co.	Pulleys	40 31			
Ford Bros	Belting	31 92			
Toronto Gas Stove Co	Gas stove, etc	27 10			
W. H. Kynett	Loom	30 00			
Canada Rubber Co	Hose, etc	38 75			
R. L. Featherstonhaugh	Fire extinguishers	180 00			
Jas. Reid	Furniture	90 25			
B. C. Warner	do	42 87			
Geo. Gale & Sons	Bedsteads	825 00			
A. Ross	Carpet	41 25			
F. Shaw	Linoleum	60 00			
Robertson & Bros	Crockery	3 50			
A. C. Johnston	Clock	4 25			
Jas. F. Wilson	Balance of purchase money *re* land	150 00			
Britton & Whiting	Law costs *re* purchase of land	59 27			
Collector of Customs	Duty charges	24 90			
G. T. Railway Co	Freight charges	10 09			
			3,153 95		
	BRANCH ASYLUM, KINGSTON.				
John Forin	Sand, lime, etc	.....	55 88		
				6,601 51	
	ASYLUM FOR IDIOTS, ORILLIA.				
John Damp	On account contract, cottages	20,470 55			
Keith & Fitzsimons	do steam heating, cottages	10,179 43			
R. Frost	Lumber, cottages	96 81			
P. Madden	do	3 84			

R. Tait	do	113 58			
A. Tait	do	2 25			
M. Miller	Hardware, etc., cottages	28 26			
F. Tutton & Sons	Pipe, etc. do	32 26			
R. Brammer	Bolts do	9 08			
D. Carmichael	Sharpening tools do	3 75			
W. H. Perry	do do	22 85			
F. Lillie	Blacksmithing do	6 15			
Jas. Patton	Services as Clerk of Works, cottages	458 50			
S. G. O'Grady	Travelling expenses do	17 90			
F. R. Heakes	do do	9 10			
Kivas Tully	do do	7 00			
Pay lists	Men employed do	2,748 66			
Matthew & Boyes	On account contract, new farm buildings	2,700 00			
J. Patton	Services as Clerk of Works	182 00			
J. R. Eaton	On account of contract, coal sheds	2,250 00			
R. Frost	Lumber	108 19			
J. T. Blackwell	Plaster paris, mortar, etc	10 00			
Tresidder & Henderson	Tinsmithing, etc	11 20			
F. R. Heakes	Travelling expenses	42 45			
W. Edwards	do	12 80			
S. G. O'Grady	do	34 30			
Kivas Tully	do	6 25			
Orillia *Times*	Advertising *re* tender's, drainage	4 00			
			39,571 16		
	Furniture and Furnishings.				
A. Tait	Lumber	73 75			
R. Mainer	Tinware, etc	13 00			
Jas. Morrison	Pipe machine, castings, etc	418 12			
J. J. Hatley	Stoning machine	75 00			
Bertram & Co.	Belting	7 56			
Dodge Wood Split Pulley Co.	Pulley	2 74			
Keith & Fitzsimons	Hose, etc	55 10			
A. Black & Co	Furniture, etc	1,246 40			
T. Mitchell	do	520 50			
Chas. Rogers & Sons, Co	Iron bedsteads	948 75			
Hughes Bros.	Furnishings	27 85			
Ogilvy, Alexander & Anderson	Quilts, etc	210 05			
M. Malcolm & Son	Blankets	921 55			
Vernon & McDonell	Bedding, etc	185 70			
T. Mulcahy	do	154 22			
McMaster & Co.	do	156 65			
Mrs. Duffy	do	20 00			
J. Edgar & Son	Crockery, etc	493 45			
J. Redden	do	106 95			
H. Cook & Co.	do	35 17			
Acme Silver Plating Co	Cutlery	127 50			
	Carried forward	5,800 01	39,571 16	154,607 56	2,330,605 33

PUBLIC BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward...	5,800 01	39,571 16	154,607 56	2,330,605 33
	ASYLUM FOR IDIOTS, ORILLIA—*Continued.*				
	FURNITURE AND FURNISHINGS—*Continued.*				
Jolliffe & Co.	Blinds and rollers	290 75			
T. B. Mitchell	Carpets, mats, etc	147 21			
S. Hewitt	Piano, etc	459 28			
J. B. Thompson	Clocks	25 00			
Jas. Foster	Time detector	328 00			
R. L. Featherstonhaugh & Co	Fire extinguishers	135 00			
R. Hunter	Horses	264 30			
W. Ramsay	Bob sleighs	55 00			
D. A. McNiven	Harness	37 00			
A. Fowlie	Survey, plans, etc., *re* proposed road	17 00			
M. McLellan	Carpentering *re* ice-house	11 38			
J. H. Furs	do do	7 88			
G. C. Broomfield	do do	4 05			
W. Jackson	Teaming sawdust *re* ice-house	15 00			
Canadian Express Co.	Charges	60			
G. T. Railway Co.	Freight charges	12 80			
Northern Railway Co	do	9 09			
			7,619 35		
	REFORMATORY FOR BOYS.			47,190 51	
R. Burdett	On account contract, piggery	589 00			
Sundry newspapers	Advertising *re* tenders, do	5 00			
Craig & Payette	On account contract, pumps	3,600 00			
Sundry newspapers	Advertising *re* tenders, do	34 00			
R. Burdett	Stones, cement, etc.	1,109 00			
E. & C. Gurney Co	Pipe	3 32			
G. Duthie & Sons	Slating	54 02			
F. P O'Callaghan	Travelling expenses	27 40			
			5,421 74		
	FURNITURE AND FURNISHINGS.				
D. Davidson	Lumber	342 78			
C. Beck & Co	do	182 70			
Campbell Sewer Pipe Co	Pipe	80 37			

Robt. Carroll	Pipe, cement, etc.	323 36			
Capon & Co.	Paints, oils, etc.	8 05			
T. G. Rice	Wire guards	30 00			
W. B. Malcolm	Bell trap, etc.	12 00			
Brandon Mf'g. Co.	Step ladders	3 96			
Keith & Fitzsimons	Sink	29 00			
D. Davidson	Lumber, new piggery	96 35			
Pay lists	Men employed, do	2,140 45			
			3,249 02		
	REFORMATORY FOR FEMALES, TORONTO.			8,670 76	
J. B. Smith & Sons	Lumber	100 88			
E. & C. Gurney Co	Pipe	10 80			
Keith & Fitzsimons	Iron pipe, castings, etc	235 69			
Rice Lewis & Son	do	791 06			
John Ritchie	Iron doors, tanks, etc.	71 00			
John Herbert	Bricklaying, cement, etc	22 56			
John Ritchie	Plumbing, castings, etc	1,561 74			
Keith & Fitzsimons	Steamfitting, etc	170 20			
Robert Newton	do	16 88			
James Reid	Plumbing	29 70			
Robert Long	do	14 85			
George Milne	do	4 50			
George Evans	Tinsmithing, etc.	86 15			
T. Lalor	Locksmithing	4 20			
G. Duthie & Sons	Slating	59 26			
Thomas Foley	Repairing drains	47 37			
D. Lamb	Labouring	6 60			
Toronto Rubber Co.	Hose, etc.	427 90			
Powell & Parkinson	Marble	2 46			
J. Rose	Cartage	15 75			
J. Ryan	do	4 00			
			3,683 55		
	FURNITURE AND FURNISHINGS.				
Withrow & Hillock	Lumber	481 42			
J. B. Smith & Sons	do	91 15			
Stewart & Wood	Paints, oils, etc.	153 62			
Central Prison Industries	Wheelbarrows, brick, labour, etc	528 31			
R. Thorne & Co	Iron bedsteads	102 00			
City of Toronto	Proportion of block-paving and sewer	555 67			
Upper Canada Tract Society	Books for library	28 20			
E. C. Allen	do do	19 90			
			1,960 27		
	CENTRAL PRISON.			5,643 82	
John Lamb	On account contract, stone flagging, etc.		500 00		
	Carried forward		500 00	216,112 65	2,330,605 33

PUBLIC BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		500 00	216,112 65	2,330,605 33
	CENTRAL PRISON—*Continued.*				
	FURNITURE AND FURNISHINGS.				
Withrow & Hillock	Lumber	573 00			
J. B Smith & Sons	do	969 80			
Donogh & Oliver	do	187 32			
Rice Lewis & Son	Hardware and glass	80 14			
Bertram & Co	Iron	281 40			
Dominion Barb Wire Co	Galvanized spring wire	303 36			
James Robertson & Co	Iron pipe, etc	199 26			
E. Terry	Cement, lime, etc.	193 31			
John Aldridge	Bricklaying	343 42			
Robert Rennie	Slating, etc	429 20			
Home Knowledge Association	Books for library	250 52			
			3,810 73		
				4,310 73	
	INSTITUTION FOR THE DEAF AND DUMB, BELLEVILLE.				
John Forin	On account contract, wharf	1,146 00			
do	Timber, stone, etc., do	100 00			
Flint & Holton	Lumber	219 31			
A. N. Pringle	do	132 00			
Jno. Lewis	Hardware, etc	127 45			
J. W. Walker	do	62 75			
Keith & Fitzsimons	Galvanized iron boiler	16 35			
C. F. Smith & Co	Stoves, pipes, etc	88 10			
I. J. Frost	Leather, etc	80 50			
S. A. Spangenberg	Clocks	13 25			
Kivas Tully	Travelling expenses	7 50			
F. P. O'Callaghan	do	9 50			
			2,002 71		
	FURNITURE AND FURNISHINGS.				
Flint & Holton	Lumber, etc	382 15			
A. N. Pringle	do	246 70			
Donogh & Oliver	do	315 70			
N. Lingham	Brick	40 00			

Belleville Gas Co	Fire clay and brick	42 30			
E. H. Kellogg & Co	Lubricators	42 75			
C. F. Smith & Co	Steam radiator, etc	34 69			
Jas. Foster	Time detector	275 00			
J. W. Walker	Force pump hose, etc	88 00			
Rathbun Co	Telegraph poles	8 00			
J. G. Frost	Beds, mattresses, etc	813 00			
Geo. Ritchie & Co	Bedding, carpets, etc	428 57			
J. Dempster	Making baker's oven	301 00			
American Asylum, Hartford	Books for Library	129 60			
			3,147 46		
				5,150 17	
	INSTITUTION FOR THE BLIND, BRANTFORD.				
Brown Bros	On account contract, new slate roof		800 00		
	FURNITURE AND FURNISHINGS.				
Waterous Engine Works	Shafting, castings, etc	106 58			
Troy Laundry Machine Co	Washing machines, etc	867 80			
Waterous Engine Works	Boiler for pump house	275 00			
Robt. Russell	Sheet lead, iron pipe, etc	391 90			
Wm. Fitness & Son	Brick laying	54 62			
Wm. Harrington	Purchase of land	712 15			
Harley & Street	Law costs, *re* do	29 40			
Stone & Wellington	Trees	88 50			
D. Stevenson	do	47 60			
D. Jolly	do	140 50			
D. Furniss	Tree planting, etc	173 25			
			2,887 30		
				3,687 30	
	AGRICULTURAL COLLEGE, GUELPH.				
R. Maloney	On account contract, carriage house		1,132 55		
C. Dodley	Services as Clerk of Works do		91 00		
do	Travelling expenses do		19 50		
F. W. Schwendimann	On account contract, museum		1,435 00		
Ball & Gordon	Hardware do		22 70		
Harvey & Co	do do		3 20		
R. Stewart	Lumber do		8 40		
Burr Bros	do do		57 66		
W. Sunley	Water tank do		25 00		
C. W. Reynolds	On account contract, painting		118 60		
R. Maloney	do repairs		381 00		
Eimer & Amend	Apparatus, etc., laboratory		468 11		
Lyman, Sons & Co	do do		5 94		
F. W. Schwendimann	Registers do		39 12		
	Carried forward		3,807 78	229,260 85	2,330,605 33

PUBLIC BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		3,807 78	229,260 85	2,330,605 33
	AGRICULTURAL COLLEGE, GUELPH—*Continued.*				
R. Stewart	Lumber, Laboratory		76 82		
Ball & Gordon	Hardware, etc., do		30 61		
Jas. Morrison	Castings do		11 75		
W. Sunley	Iron pipe, etc do		9 27		
A. Bruce & Son	Carpentering do		220 57		
J. A. Angell	Plumbing, gas fitting, laboratory		58 00		
R. Stewart	Lumber, etc., barns		159 35		
Laking, Trask & Co.	do do		188 60		
Wm. Laking	Shingles do		36 00		
Ball & Gordon	do do		14 30		
W. Sallows	Hinges, locks, do		5 60		
C. W. Schwendimann	Ventilators, do		227 75		
J. S. M ffatt	Painting do		51 50		
D. Adam	Carpentering do		19 20		
J. Howe	do do		105 66		
B. E. Paterson	do do		53 75		
G. T. Railway Co	Freight charges do		66 35		
R. Stewart	Lumber, piggery		34 79		
R. Maloney	do and carpentering, piggery		445 00		
J. M. Bond & Co.	Water pipe, cement, etc do		94 82		
G. Howard	Eavetrough do		18 62		
J. S. Moffatt	Painting do		51 50		
F. Mathews	Stone work, etc do		122 50		
R. Stewart	Lumber, farm office		4 36		
Ball & Gordon	Hardware do		55 74		
G. A. Richardson	do do		6 84		
Nicols & Howland	Table do		10 00		
W. Heather, jr	Stove, etc do		7 30		
J. McDonald	Printing, do		18 00		
E. Stannard	do do		16 00		
T. Robinson	Plastering do		48 50		
Keith & Fitzsimons	Gas fixtures do		33 30		
W. J. Davidson	Moving farm buildings		68 00		
F. W. Schwendimann	Moving stables		6 34		

Pay lists	Men employed, levelling grounds, etc.		1,152 59		
F. R. Heakes	Travelling expenses		14 50		
Jas. Mills	do		1 40		
F. P. O'Callaghan	do		11 00	7,363 96	
	EDUCATIONAL DEPARTMENT AND NORMAL SCHOOL, TORONTO.				
H. Martin	On account contract, additional storey		19,565 73		
C. Bodley	Services as Clerk of Works, do		458 50		
Sundry newspapers	Advertising *re* tenders do		60 00		
J. B. Smith & Sons	Lumber		1,107 48		
Geo. Gall	do		51 63		
Gall, Anderson & Co	do		39 55		
J. & A. Bertram	Hardware		60 74		
Robert Carroll	Brick, cement, etc		65 05		
John Herbert	Stone sill		3 40		
Connor, Webb & Co	Castings		40 05		
Rice Lewis & Son	Pipe, castings, etc		1,013 36		
Jas. Morrison	Castings, etc		1,110 57		
Keith & Fitzsimons	Castings and plumbing		589 27		
John Ritchie	do		727 62		
Powell & Parkinson	Marble work		598 87		
Doty Engine Co	Iron work		6 00		
Geo. Evans	Tinsmithing		26 22		
T. Lalor	Locksmithing, etc		66 95		
M. Walsh	Plastering		107 65		
James McCandlish	Wood turning		60 20		
Jno. Ritchie	Water closets, basins, etc		617 00		
E. & C. Gurney Co	Radiators, etc		660 74		
Jno. Ritchie	Radiators, tank, pipe, etc		908 38		
A. Earsman	Tanks, etc		33 50		
Geo. F. Bostwick	School desks and seats		1,033 92		
M. Staunton & Co	Shades		37 75		
W. Wardell	Moving building		35 00		
R. Chalkley	Removing earth, brick, etc		383 53		
A. Chalkley	Constructing drain		700 00		
City of Toronto	Cost of drain		46 04		
J. Rose	Cartage		4 00		
J. Ryan	do		7 50		
H. Dillon	do		12 50		
W. Cochrane	do		7 00		
W. F. Stewart	do		3 50		
St. Lawrence Foundry Co	do		3 00		
Pay lists	Men employed		1,711 06		
				31,963 26	
	Carried forward			268,588 07	2,330,605 33

PUBLIC BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			268,588 07	2,330,605 33
	NORMAL SCHOOL, OTTAWA.				
Butterworth & Co	Plumbing, castings, etc		269 71		
Jas. White	Painting, glazing, etc		556 61		
Jas. White	Slating, etc		158 98		
Jas. White	Carpentering, etc		349 85		
Jas. White	Repairing furnace, etc		45 50		
Kivas Tully	Travelling expenses		26 50		
				1,407 15	
	SCHOOL OF PRACTICAL SCIENCE.				
J. B. Smith & Sons	Lumber		33 35		
John Ritchie	Castings, and plumbing		883 70		
Keith & Fitzsimons	Porcelain sink, etc		38 40		
Toronto Rubber Co	Nozzle		1 50		
R. Jones	Bricklaying		89 00		
King & Yorston	Carpentering		193 26		
J. Myers	do		54 00		
Geo. Evans	Tinsmithing		4 00		
Powell & Parkinson	Marble work		225 74		
D. Lamb	Laboring		61 87		
J. Aylward	do		23 92		
Thos. Hart	do		13 20		
A. Campbell	do		14 85		
B. O'Leary	do		14 85		
P. Aylward	do		29 70		
J. Ryan	Cartage		10 00		
J. Rose	do		10 25		
				1,701 59	
	OSGOODE HALL.				
J. B. Smith & Sons	Lumber		188 88		
J. & J. Taylor	Vault doors		125 00		
M. O'Connor	Painting and glazing		1,459 76		
King & Yorston	Furniture, etc		465 27		
Schlicht & Field Co	Filing cabinet		265 00		
John Kay, Son & Co	Carpets		46 14		
				2,550 05	

	GOVERNMENT HOUSE.				
J. B. Smith & Sons	Lumber		77 05		
B. Cumberland	Cedar posts		48 22		
W. Cottrell & Son	Hardware		22 78		
J. & A. Bertram	do		18 84		
R. Carroll	Cement and sand		14 25		
T. Lalor	Castings and locksmithing		16 75		
Jno. Ritchie	Castings		32 60		
Geo. Rodwell & Co	Valve checks, etc		20 22		
Keith & Fitzsimons	Valves, etc		92 08		
Ontario Wire Fencing Co	Wire guards and rods		102 00		
John Kay, Son & Co	Furnishings		957 76		
John Catto & Co	do		123 97		
John Fenson	Elevator fittings		173 03		
J. Meyers	Carpentering		54 00		
D. Lamb	Laboring		19 80		
P. Aylward	do		19 80		
J. Rose	Cartage		21 00		
Pay lists	Men employed, steam fitting, etc		173 23		
				1,987 38	
	ALGOMA DISTRICT.				
D. Ballantyne	Stoves, blankets, etc., Bruce mines		61 45		
Geo. Marks & Co	Stove-pipes, etc., do		10 95		
C. P. Industries	Furniture, lock-up Killarney		93 25		
P. Paterson & Son	Hand cuffs, etc., do		16 25		
Ogilvy, Alexander & Anderson	Blankets, etc., do		24 65		
Mercer Reformatory	Bedding, etc., do		24 86		
T. H. Jackman	Stove and furnishings, etc., lock-up, Killarney		57 87		
T. H. Jackman	Freight charges, do		8 10		
C. G. Bell	Shingles, lock-up, Sault St. Marie		10 00		
H. C. Hamilton	Safe, do		150 00		
Marks, Dobie & Co	Furniture, etc., lock-up, Thessalon		19 55		
H. Munro	Travelling expenses, lock-up, Gore Bay		18 50		
W. Turner	Hard ware, registry office, Sault St. Marie		40		
Jno. Jenkins	Window bars, etc., do		39 02		
Oscar Olmstead	Lumber, etc., do		177 40		
S. T. Martin	Oil, lead, etc., do		23 19		
J. Gilpin	Stone, do		31 70		
A. W. Rust	Cut stone, do		7 00		
W. H. Plummer	Lime, etc., do		48 80		
J. E. Anderson	Slate, etc., do		41 80		
E. Stebbings	Brick, do		10 00		
W. K. Johnston	do do		123 30		
H. Dallas	Painting, do		33 00		
H. P. Pim	Tinsmithing, do		11 00		
	Carried forward		1,042 04	276,234 24	2,330,605 33

PUBLIC BUILDINGS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		1,042 04	276,234 24	2,330,605 33
	ALGOMA DISTRICT—*Continued.*				
F. W. Brown	Blacksmithing, registry office, Sault Ste. Marie		2 80		
J. W. Cooper	Teaming, do		11 50		
H. Dubois	do do		1 00		
McKay & Shaver	do do		69 37		
Pay lists	Men employed, do		234 17		
H. Munro	Travelling expenses, do		48 08		
Sundry newspapers	Advertising, do		2 00		
			1,410 96		
	Less refund, Marks, Dobie & Co., Thessalon, 1887		43 10		
				1,367 86	
	THUNDER BAY DISTRICT.				
Dwyer & Nagle	Furniture, court-room, Port Arthur		81 00		
A. Morris	Carpentering, do		47 00		
O. & G. Hacquoil	On account contract, lock-up, Fort William		1,841 00		
Hugh Munro	Services as Clerk of Works, do		304 00		
Ogilvy, Alexander & Anderson	Blankets		18 25		
Hugh Munro	Travelling expenses		92 94		
Sundry newspapers	Advertising		13 00		
				2,397 19	
	MUSKOKA DISTRICT.				
W. Harper	On account contract, lock-up, Bracebridge		394 50		
R. Robinson	Plastering, etc do		12 00		
Jas. Nelson	Furniture, etc., Registry Office, Bracebridge		13 00		
Hunt & Fenn	Tinsmithing do		10 25		
W. Beatty & Son	Carpets, etc do		26 18		
W. C. McKenzie	Travelling expenses do		3 95		
				459 88	

	PARRY SOUND DISTRICT.				
Midland & North Shore Lumber Co	Lumber, lock-up, Parry Sound		28 69		
Parry Sound Lumber Co	Nails and spikes do		4 80		
H. T. Silvester	Cleaning and repairing tank, lock-up, Parry Sound		21 35		
Robt. Huston	Purchase of land, lock-up, Burk's Falls		112 00		
Geo. Silvester	Lumber, carpentering, etc do		260 58		
W. C. McKenzie	Travelling expenses do		4 75		
				427 17	
	NIPISSING DISTRICT.				
Blair & Martin	Lumber, etc., lock-up, Sudbury		91 02		
Potter & Co	do do		16 28		
R. Tucker	do do		68 50		
J. C. McCormack	do do		19 80		
S. Fournier	Door and posts do		9 95		
Blair & Martin	Hardware do		19 00		
Tough & Frawley	Barbed wire, etc do		21 76		
Geo. Evans	Stove and furnishings do		38 97		
Jos. Monchuss	Whitewashing do		5 00		
McDougal & Cuzner	Force pump, etc., lock-up, Mattawa		22 87		
Alex. Desourdi	Iron bars, etc do		4 00		
W. Simpson	Building fence, etc do		150 00		
John Forin	On account contract lock-up, North Bay		6,849 37		
W. C. McKenzie	Services as Clerk of Works do		504 00		
Rice Lewis & Son	Iron bars and locks do		34 67		
C. P. Industries	Making wire gates and window grates, lock-up, North Bay		34 50		
W. C. McKenzie	Travelling expenses, etc do		50 83		
Sundry newspapers	Advertising do		60 48		
D. McCrimmon	Purchase of land, Registry Office, North Bay		600 00		
				8,604 00	
	RAINY RIVER DISTRICT.				
Oliver & McQuarrie	On account contract, lock-up, Rat Portage		1,350 00		
Hugh Munro	Services as Clerk of Works do		212 00		
Hugh Munro	Travelling expenses do		131 32		
Sundry newspapers	Advertising do		11 00		
W. R. Gerrie	Building closet, Gaoler's residence		31 00		
				1,735 32	
	BROCK'S MONUMENT.				
Ransom Goring	Repairing monument		185 00		
F. R. Heakes	Travelling expenses		12 90		
				197 90	
	Total Public Buildings				291,423 56
	Carried forward				2,622,028 89

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward				2,622,028 89
	PUBLIC WORKS.				
	OTONABEE RIVER WORKS.				
C. Young	Timber, lumber, etc.		958 00		
G. J. Chalmers	Stone		70 00		
W. J. Young	do		84 63		
R. S. Porter	Stationery		5 00		
W. McFarlane	Board of men		35 70		
Mrs. Jas. E. Kearney	do		82 28		
S. G. O'Grady	Travelling expenses		28 25		
Thos. Walters	do and disbursements		67 50		
W. Walters	do do		25 48		
Pay lists	Men employed		947 40		
				2,304 24	
	PENINSULA CREEK IMPROVEMENT.				
Hobson & Wilson	Lumber		2 56		
McAllister & Storey	Castings		6 17		
John Makins	do		12 23		
J. Babcock	Bolts		4 80		
White Bros.	Tools, pipe, etc		22 01		
H. S. May	Tools, etc.		41 78		
Wm. Hamilton Manf'g Co.	Dredge crank		22 00		
R. Porter	Stationery		5 00		
Archd. Campbell	Supplies		113 69		
R. Scarlett	do		127 47		
Hutcheson & Son	do		35 50		
A. N. Ingersoll	do		50 30		
Kinton & Randleson	do		17 62		
Spratt & Killen	do		26 25		
W. J. Casselman	do		41 83		
J. Willis	do		58 22		

Mrs. J. Taylor	do		87 89		
A. B. Ingersoll	do		9 80		
H. Taylor	do		13 27		
Kinton & Morley	do		61 24		
T. J. Sacret	do		14 05		
Hobson & Wilson	do		4 50		
P. Conway	do		15 06		
H. Taylor	Wood		50 00		
A. Denton	Towing, etc		36 50		
M. Canolan	Cartage		75		
S. G. O'Grady	Travelling expenses		38 75		
R. McCallum	do		44 60		
A. Mills	do	and disbursements	41 51		
T. Walters	do	do	62 59		
Pay lists	Men employed		2,633 08		
				3,701 02	
	BALSAM RIVER WORKS.				
J. & C. Hastings	Timber		94 79		
John Thomson & Co.	do		690 88		
Estate of R. C. Smith & Co.	do		125 00		
Adam Hastings	do		976 37		
J. E. Gould	do		21 58		
S. Sandford	do		29 03		
H. Junkins & Bros.	do		30 64		
J. A. Ellis	do		136 69		
T. Robson	Lumber, etc		6 30		
Killaby & Kennedy	do		34 42		
E. R. Edwards	Shingles		11 00		
J. A. Mason	Oak logs		8 75		
H. Daniels	Stone, etc		166 25		
L. Yorke	Cement		125 00		
T. Robson	Bolts, etc		89 88		
J. Twomey	do		15 78		
J. G. Edwards	do		3 52		
John Makins	Castings, etc		92 20		
St. Lawrence Foundry Co.	do		30 90		
H. Perley	do		5 00		
Jos. Heard	Tools, hardware, etc		135 12		
McLennan & Co.	Belting, hardware, etc		53 85		
W. Howe	Tinware, etc		17 52		
J. A. Todd	Clock		3 00		
R. S. Porter	Stationery		5 00		
P. J. Hurley	Supplies		87 53		
R. Smyth & Son	do		48 09		
A. Campbell	do		143 28		
Spratt & Killen	do		30 75		
J. P. Palmer	do		16 50		
	Carried forward		3,234 62	6,005 26	2,622,028 89

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PUBLIC WORKS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		3,234 62	6,005 26	2,622,028 89
	BALSAM RIVER WORKS—*Continued.*				
McDougall, Brandon & Ellis.	Supplies		40 90		
J. Reynolds	do		33 98		
Mrs. W. Brokenshire	do		17 68		
Austin Bros.	do		112 19		
Hurley & Grady	do		6 00		
W. Irvine	do		3 68		
J. Heard	do		18 47		
W. Brokenshire	Board of men		157 94		
N. Ingram	do		4 50		
Jas. McMahon	do		1 50		
J. Daniels	Use of grounds for works		41 00		
Jas. Duffill	Caulking scow		20 00		
Fremont, Crandell & Co.	Towing		40 00		
Napanee Paper Co.	Turning and wood		125 75		
E. R. Edwards	Teaming, etc.		31 50		
H. Workman & Son	do		6 00		
B. Guigle	do		34 00		
G. T. Railway Co	Freight charges		32 30		
S. G. O'Grady	Travelling expenses		46 94		
Geo. Forrest	do do		3 40		
Thos. Walters	do and disbursements		123 00		
W. Walters	do do		64 28		
Pay Lists	Men employed		2,588 87		
				6,788 50	
	SCUGOG RIVER WORKS.				
Sadler, Dundas & Co	Lumber		44 89		
R. D. Thexton	Hardware, etc.		72 27		
J. Makins	Bolts, etc		1 15		
W. Howe	Stove and furnishings		45 84		
T. McConnell	Water barrel		2 50		
A. Ross	Wood		60 00		
F. Crandell	do		108 75		
A. Campbell	Supplies		58 94		
Ray & Co.	do		6 90		

Hurley & Brady	do		66 72		
P. O'Neill	do		51 00		
P. J. Hurley	do		171 71		
W. Gray	do		4 10		
F. Crandell	Towing		10 00		
S. G. O'Grady	Travelling expenses		17 65		
A. Mills	Disbursements		7 87		
Pay Lists	Men employed		3,057 33		
				3,787 62	
	MAGANETAWAN WORKS.				
M. Stairs	Balance of contract, lock channel		2,500 00		
C. G. Horetzky	Services as draughtsman		75 00		
W. Robertson	Supplies		25 15		
Kinton & Morley	do		17 00		
J. W. Templeman	do		8 17		
M. Handlen	Board of men		28 88		
G. Delurey	Travelling expenses and disbursements		43 92		
Pay Lists	Men employed		313 95		
				3,012 07	
	MARY'S AND FAIRY LAKES WORKS.				
J. Whiteside	On account contract, Huntsville swing bridge		2,594 09		
J. McDermott	Timber		119 22		
J. A. Trusler	do		1 50		
F. May	do		9 52		
Hobson & Wilson	do		7 77		
W. M. Wright	do		4 70		
J. Whiteside	do		407 49		
A. B. Bettes	do		8 00		
J. Milne & Co	Timber Dressing		9 00		
J. Whiteside	Lumber, etc		26 85		
D. McCaffrey	do		16 00		
Hobson & Wilson	do		10 00		
White Bros.	Hardware, etc		22 54		
H. S. May	do		73 95		
J. Makins	Castings, etc.		336 07		
P. Paterson & Son	Bolts, iron, etc		772 12		
Wm. Wright	Bolts, etc		40 85		
T. Babcock	Spikes, etc		5 20		
Bertram & Co.	do		17 83		
J. Whitfield	do		37 24		
H. Lamb	Painting swing bridge, etc		90 00		
C. G. Horetzky	Services as draughtsman		187 50		
R. Godolphin	Services *re* execution of bonds		2 00		
Kinton & Morley	Supplies		24 50		
T. Willis	do		1 60		
	Carried forward		4,825 54	19,593 45	2,622,028 89

PUBLIC WORKS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		4,825 54	19,593 45	2,622,028 89
	MARY'S AND FAIRY LAKES WORKS—*Continued.*				
Mrs. J. Taylor	Supplies		17 95		
R. Tinegate	do		3 92		
J. W. Fetterly	do		4 75		
T. Sacret	do		3 78		
A. N. Ingersoll	do		8 25		
P. Conway	Board of men		324 76		
A. Denton	Towing		54 00		
J. D. Thomas	Use of boat, etc.		2 10		
G. T. Railway Co.	Freight charges		84 51		
Thos. Walters	Travelling expenses and disbursements		34 75		
G. Forrest	do do		49 55		
A. Ross	do do		30 99		
Sundry newspapers	Advertising *re* tenders		33 24		
Pay Lists	Men employed		1,916 85		
				7,394 94	
	MUSKOKA LAKES WORKS.				
P. Paterson	Bolts, castings, etc.		178 88		
C. G. Horetzky	Services as draughtsman		37 50		
				216 38	
	GEORGIAN BAY CHANNEL.				
R. B. Armstrong	Timber		681 33		
Parry Sound Lumber Co.	Lumber		28 31		
W. Beatty	Hardware, etc.		15 75		
Parry Sound Lumber Co.	Iron, etc.		4 88		
P. Paterson	Forge, etc.		32 06		
S. Bartliff	Drills, etc		5 62		
Hector Powder Co.	Dynamite, etc		69 00		
Sootheran & Co.	Diving clothing		10 00		
Parry Sound Lumber Co.	Coal		1 50		
Spratt & Killen	Supplies		24 75		
W. Ryan	do		210 04		
J. Connolly	do		3 00		
F. Lefex	do		9 24		

J. & T. Ryder	do		32 06		
W. Beatty	do		36 05		
A. J. Chalne	do		1 90		
J. Johnson	Board of men		4 00		
J. Burns	do		9 75		
F. Lefex	Livery hire		5 75		
Galna & Danter	Use of tug		15 00		
T. W. Quinn	Towing, etc		6 00		
J. Galna	Use of boat		27 00		
G. T. Railway Co	Freight charges		11 33		
W. Beatty	do		4 10		
Muskoka and Nipissing Navigation Co.	Freight and fares		36 78		
Jas. Harvey	Teaming		13 10		
R. Cahill	do		1 00		
T. Quinn	do		20 00		
R. McCallum	Travelling expenses		11 50		
Geo. Delurey	do and disbursements		83 10		
Thos. Walters	do do		55 00		
Pay Lists	Men employed		1,353 63		
				2,822 53	

LOCKS, DAMS AND SWING BRIDGES.

Lockmasters' Salaries.

Wm. Brokenshire	Services as Lockmaster, Balsam Lake	240 00			
John Clarke	do do Lindsay Locks	340 00			
Capt. A. Denton	do do Mary's and Fairy Lake	240 00			
Allen Kennedy	do do Maganetawan	240 00			
P. H. O'Beirne	do do Port Carling	75 00			
P. M. Shannon	do do do	225 00			
P. Young	do do Young's Point	240 00			
James Prunty	do Caretaker, Muskoka River	90 00			
R. McCausland	do do Swing Bridge south of Lindsay	167 00			
A. Sydney Smith	do do Mary's Lake dam	100 00			
Thomas Burgess	do do Bala Works	300 00			
Thomas Bayne	do do Deer Lake dam	360 00			
David Galloway	do do Elliott's Falls and Norland	50 00			
Joseph Knoepfly	do do Ah'Mic Lake dam	50 00			
Alfred Burgess	do Bridge tender swing bridge, Port Sandfield	75 00			
Thomas Walters	do Superintendent locks, dams and bridges	1,200 00			
			3,992 00		
C. Young	Timber	192 90			
G. H. Jardine	do	90 75			
W. Irwin	do	72 78			
R. Dunsford	do	4 50			
Hastings Bros	do	201 72			
J. Turnbull	do	18 30			
	Carried forward	580 95	3,992 00	30,027 30	2,622,028 89

PUBLIC WORKS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	580 95	3,992 00	30,027 30	2,622,028 89
	LOCKS, DAMS AND SWING BRIDGES—*Continued.*				
F. J. Young	Timber	10 25			
Mrs. Kennedy	do	11 68			
Thos. Stinson	do	7 80			
Jos. Hastings	do	15 10			
A. Ross	do	7 50			
J. J. Hunter	Lumber	1 08			
Sadler, Dundas & Co	do	20 84			
Killaby & Kennedy	do	30 62			
Jas. Bailey	do	2 50			
J. S. Wallis	do	12 00			
T. Burgess, sr	do	198 26			
R. Bryans	do	16 72			
H. Workman	do	1 06			
H. Daniel	Stone	18 00			
D. Brokenshire	do	20 62			
E. Stephens	do	21 25			
T. & W. Graham	do	132 75			
S. Nelson	Cement	21 00			
T. W. Robinson	do	39 00			
A. Burgess	do	11 50			
W. J. Young	Sand, etc	11 65			
McLennan & Co	Dynamite, etc	71 43			
Wm. Hamilton & Co	Castings	107 64			
T. Bell	Staples, etc	6 00			
J. Welch	Bolts, etc	4 80			
J. Spencer	do	6 85			
W. H. Eastman	Spikes, etc	6 40			
J. Makins	Car wheels, rails, etc	350 99			
Wm. Hamilton Mfg. Co	Washers	102 54			
A. R. Williams	Boiler and refitting, etc	600 00			
T. Bell	Blacksmithing	25 72			
G. R. Massey	Repairing lock gates	10 75			
A. Burgess	Carpentering, etc	9 75			
G. Sutton	Painting notice boards	5 00			

R. Heard	Tools, etc	29 09			
R. D. Thexton	do	4 81			
J. G. Edwards	do	19 50			
W. H. Casement	Hardware, etc	89 60			
J. S. Wallis	do	15 25			
National Mfg. Co	Tent	19 50			
T. Gordon	Canoe, etc	27 00			
P. Doris	do	38 50			
W. Howe	Tinware	4 92			
Dobson & Burk	Blind	1 60			
R. S. Porter	Stationery	4 53			
A. Hale & Co	Diving suits	77 65			
L. McGuire	Rubber boots	14 00			
John Stephens	Rent of house *re* construction of dam	3 00			
C. Stapleton	Rent of lot, storing timber	10 00			
W. Graham	Supplies	19 38			
S. S. Ritchie	do	2 00			
Miss E. Hazlewood	do	2 90			
Dart & McKelvey	do	1 75			
T. Graham	do	2 80			
J. C. Roy	do	27 86			
A. Campbell	do	27 45			
J. G. Edwards	do	27 73			
W. J. Young	do	55 85			
J. Clarke	do	2 52			
Geo. Ingle & Co	do	75			
J. E. Kearney	Board of men	145 29			
W. Brokenshire	do	65 55			
A. Sinclair	do	51 00			
J. T. Perkins	do	10 00			
H. Sleeman	do	25 80			
D. Castello	do	37 50			
C. W. Vanderburgh	do	10 70			
E. Cox	do	30 05			
W. Welch	do	12 56			
P. Barr	do	16 75			
A. Graham	do	12 00			
W. Graham	do	7 95			
J. Pearson	do	13 17			
Chas. Way	do	17 60			
Thos. Currie	do	48 28			
L. Downey	Cleaning bedding	6 95			
P. Young, jr	Towing	27 50			
C. W. Vanderburgh	Use of steamer	5 00			
E. R. Edwards	Teaming, etc	4 00			
E. O'Connor	do	2 25			
T. O'Neil	do	8 50			
C. Clendennan	do	2 50			
D. Campbell	do	1 50			
	Carried forward	3,592 34	3,992 00	30,027 30	2,622,028 89

PUBLIC WORKS—*Continued.*—COLONIZATION ROADS.

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	3,592 34	3,992 00	30,027 30	2,622,028 89
	LOCKS, DAMS AND SWING BRIDGES—*Continued.*				
Jos. Bowie	Teaming, etc	15 55			
R. White	do	4 00			
P. Baptie & Son	do	4 50			
Collector of Customs	Duty charges	28 70			
Bell Telephone Co	Messages	4 75			
G. T. Railway Co	Freight charges	12 00			
Sundry newspapers	Printing and advertising	10 40			
S. G. O'Grady	Travelling expenses	44 87			
R. McCallum	do	19 15			
W. Barnes	do	4 75			
J. Walker	do	5 00			
W. Henderson	do	5 60			
G. W. Rose	do and disbursements	148 90			
A. Mills	do do	19 25			
A. Ross	do do	224 07			
G. Forrest	do do	57 41			
W. Walters	do do	23 45			
T. Walters	do do	193 95			
J. Pearson	do do	10 95			
G. Delurey	do do	19 55			
M. Morrison	do do	3 75			
P. M. Shannon	do do	5 50			
A. Kennedy	do do	6 84			
Pay lists	Men employed	3,440 47	7,905 70		
				11,897 70	
	SURVEYS, INSPECTIONS, ARBITRATIONS AND AWARDS.				
C. G. Horetzky	Services Preparing plans		225 00		
R. P. Fairbairn	Registration fees *re* plans		70		
F. Mooney	do		1 95		
Jas. Edwards	do		2 58		
J. & C. Noble	do		7 46		
R. Godolphin	Legal services *re* flooded lands		19 19		

Allen Kennedy	Damages, *re* flooded lands Maganetawan River	120 00		
W. Kirk	Supplies	25 06		
Geo. Osborne	Teaming	2 25		
R. McCallum	Travelling expenses	105 25		
C. G. Horetzky	do and disbursements	136 98		
T. Walters	do do	146 29		
Pay lists	Men employed	153 00	945 71	
	Total Public Works			42,870 71

COLONIZATION ROADS.

A. P. Wickware	On account of work and supplies—Addington Road	687 54		
J. Gallagher	do do	500 00		
			1,187 54	
Wm. Chery	do Admaston 15 & 16 S. L. Road		211 83	
J. McCartney	do Ah-mic Lake Bridge		301 40	
Jos. Kennedy, jr	Alice "B" Line Road		771 18	
J. Ledgerwood	do Alice 3rd Con. do		416 58	
Thomas Heenan	do Alice 13th Con. do		201 45	
A. Hepburn	do Basswood Lake do		500 00	
J. R. McDonald	do Beachburg & Cobden Road		511 58	
E. B. Munn	do Bear Creek Bridge	433 24		
Sundry persons	For supplies do do	67 30		
			500 54	
Sundry persons	do Bell's Rapids Road	16 40		
P. O'Brien	On account of work and supplies— do do	318 60		
			335 00	
Wm. Hartle	do Blairhampton do		303 18	
A. Crego	do Bobcaygeon No. 1 Road	813 20		
Sundry persons	For supplies do do do	186 20		
			999 40	
E. B. Munn	On account of work and supplies— do No. 2 do		372 87	
A. Yeoman	do Bracebridge Road	793 05		
Sundry persons	For supplies do do	207 03		
			1,000 08	
Sundry persons	do Brennan's Bridge	135 79		
B. Wickett	On account of work and supplies— do do	66 85		
			202 64	
B. Wickett	do Bridge repairs, P. S. Dist.		221 44	
J. Fraser	do Brunel Branch Road	1,063 29		
Sundry persons	For supplies do do	138 14		
			1,201 43	
	Carried forward		9,238 14	2,264,899 60

COLONIZATION ROADS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			9,238 14	2,664,899 60
	COLONIZATION ROADS—*Continued.*				
N. Crowe	On account of work and supplies—Buckhorn No. 1 Road			413 50	
D. H. Moore	do do No. 2 do			181 00	
M. E. Sanderson	do Burleigh No. 1 do			308 15	
F. Elmhirst	do do No. 2 do			323 38	
F. Austin	do Burnt River Bridge			77 84	
Treasurer of Bagot	do Calabogie do			1,000 00	
A. Lamarche	do Callender and North Bay Road		801 74		
Sundry persons	For supplies do do		138 33		
				940 07	
Wm. Plews	On account of work and supplies—Carden Road			600 15	
F. Richardson	do Cardwell Road		583 46		
Sundry persons	For supplies do do		18 50		
				601 96	
John Boyd	On account of work and supplies—Clark's Bridge			1,050 30	
Geo. W. Savage	do Chaffey Road			969 50	
F. Elmhirst	do Chandos do			325 88	
Robert Fox	do Christie do		736 79		
Sundry persons	For supplies do do		179 50		
				916 29	
P. Daly	On account of work and supplies—Cobden and Eganville Road			308 48	
D. Kavanagh	do Coe Hill Road			322 25	
Geo. Cain	do Cockburn Island Road			505 80	
M. McGregor	do Coffin Road			479 16	
P. Coyne	do Coyne's do		628 77		
Sundry persons	For supplies do do		138 75		
				767 52	
Thomas Andrew	On account of work done and supplies—Cross Lake Bridge			300 00	
Geo. Campbell	do Dalton 25 & 26 S. L. Road			294 00	
J. Adams	do Dalton and Washago do			515 96	
W. Leitch	do Deer River Bridge			486 71	
M. Gannon	do District Line No. 1 Road			500 59	
Wm. Durrell	do do No. 2 do			823 37	
A. Lett	do do Stafford & Wilberforce Road			401 82	
F. Mullett	do Dungannon Road			361 35	
B. Wickett	do Eagle Lake do			306 63	

James Stalker	do	Frontenac do		805 93		
Sundry persons	For supplies	do do		181 15		
					987 08	
Geo. Cochrane	On account of work done and supplies	Galway 10 & 11 Con. Road			309 52	
J. F. Day	do	Galbraith & Coffin do		1,442 49		
Sundry persons	For supplies	do do do		59 05		
					1,501 54	
Sundry persons	do	Golden Valley Road		148 96		
C. K. Arthurs	On account of work done and supplies—	do do		772 39		
					921 35	
A. Hepburn	do	Grand Portage Road		1,059 31		
Sundry persons	For supplies	do do		137 70		
					1,197 01	
James Ormsby	On account of work done and supplies—	Graham's Bridge			499 99	
C. Haley	do	Griffith 4th Con. Road			136 60	
Thomas Roche	do	Hagarty & Brudenel Road			559 26	
P. Holly	do	Hagarty 16th Con do			315 64	
Matt. Noak	do	Hagarty 10 & 11 S.L do			509 34	
F. Austin	do	Haliburton do			492 41	
James Hicks	do	Harvey do			411 00	
D. Kavanagh	do	Hastings No. 1 do		610 90		
Sundry persons	For supplies	do do do		122 12		
					733 02	
D. Kavanagh	On account of work and supplies	Hastings No. 2 Road			215 80	
F. Reid	do	Head River Bridge			153 55	
D. Kavanagh	do	Herschel & Faraday Road		400 00		
Sundry persons	For supplies	do do do		128 40		
					528 40	
B. Wickett	On account of work and supplies	Himsworth Bridge			135 06	
P. Finn	do	Hinchinbrooke Road			200 00	
J. Holly	do	Hyde Chute & Sanson Road			119 75	
J. D. Simpson	Services	Inspection			1,369 64	
J. Boyd	do	do			1,341 60	
H. Smith	do	do			341 70	
Wm. Young	do	do			15 00	
C. F. Aylsworth	do	do			1,998 70	
C. Cashman	do	do			26 15	
D. O'Hallaron	do	do			26 25	
J. H. Bradshaw	do	do			22 75	
J. McIver	On account of work and supplies—	Indian Peninsula Road		870 26		
Sundry persons	do supplies	do		20 95		
					891 21	
F. Wing	do work and supplies—	Junction No. 2 Road		300 00		
W. F. Thompson	do do	do		251 67		
					551 67	
John Boyd	do do	Kaministiquia Bridge		7,718 06		
Sundry persons	do supplies	do		655 39		
					8,373 45	
A. G. Walford	do work and supplies—	La Cloche and Spanish River Road			500 00	
	Carried forward				48,704 24	2,664,899 60

COLONIZATION ROADS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			48,704 24	2,664,899 60
	COLONIZATION ROADS—*Continued.*				
Treasurer of Monck	On account of work and supplies—Lake Shore Road			200 00	
D. Kavanagh	do do Lake Township Road		183 98		
Sundry persons	do supplies do		61 85		
				245 83	
W. J. Rintoul	do work and supplies—Lavant and Lavant Branch Road			808 67	
J. Patterson	do do Leg Lake Road			414 79	
M. Corrigan	do do Lonsdale and Bridgewater Road			300 00	
Charles Kaye	do do Long Point Road			402 13	
A. Crego	do do Lutterworth do			252 75	
J. Thompson	do do McKellar 10 and 11 Concession Road		815 57		
Sundry persons	do supplies do do		164 25		
				979 82	
M. Hedican	do work and supplies—Mackay's Station and Petewawa Road			692 29	
S. R. McKewen	do do Manitoulin Island Roads		1,127 55		
O. Hinds	do do do		1,168 12		
A. Hughson	do do do		1,189 50		
Sundry persons	do supplies do		518 56		
				4,003 73	
C. F. Aylsworth	do work and supplies—Massonoga Bridge		266 72		
Sundry persons	do supplies do		19 20		
				285 92	
Charles Varin	do work and supplies—Mattawa and Callender Road			1,021 50	
P. Sunstrum	do do Mattawa and L'Amable du Fond Road			973 90	
R. H. McGill	do do Methuen Road			305 07	
J. Thompson	do do Middle River Bridge			441 21	
E. B. Munn	do do Minden Road			100 00	
J. B. Campbell	do do Miner's Bay Road			39 50	
L. Simpson	do do Missionary Road			488 75	
A. Hepburn	do do Mississaga Bridge			459 89	
F. M. Devlin	do do Mississaga Road		872 95		
Sundry persons	do supplies do		181 62		
				1,054 57	
J. T. Howell	do work and supplies—Mississippi Road		435 52		
D. Kavanagh	do do do		94 96		
				530 48	
A. P. Wickware	do do Mississippi and Addington Junc. Road			150 00	
J. McConnell	do do Monck 15 and 16 S. L. Road			805 24	
F. Austin	do do Monmouth Road			562 68	

W. A. White	do	do	Monteith and Perry Road		432 21	
Sundry persons	do	supplies	do		102 14	
						534 35
M. Kennelly	do	work and supplies	Mountain Road			419 37
Thos. Burgess	do	do	Musquosh Bridge			31 30
Georgian B. C. L. Co.	do	do	Naiscoodtyong Bridge			45 09
M. Dwyer	do	do	Nepigon Road			1,035 73
Jas. McGuinness	do	do	New Jerusalem Road		681 17	
Sundry persons	do	supplies	do		118 44	
						799 61
Sundry persons	do	do	North Bay and Temiscamingue Road		676 72	
Henry Elliott	do	work and supplies	do do		3,121 31	
						3,798 03
R. B. Jessup	do	do	North Bay and Trout Lake Road		623 68	
Sundry persons	do	supplies	do		210 64	
						834 32
Sundry persons	do	do	Northern Road		120 70	
Langton Carr	do	work and supplies	do		684 23	
						804 93
Wm. Ireland	do	do	North Ryerson Road			215 30
Thos. McGown	do	do	North-West Road			500 00
R. Kilgour	do	do	Nosbonsing Road		593 94	
Sundry persons	do	supplies	do		213 87	
						807 81
M. Dwyer	do	work and supplies	Oliver Township Road			1,065 52
Charles Raycroft	do	do	Opeongo Road			333 50
Reeve of Admaston	do	do	Opeongo Road Bridge			70 00
W. J. O'Neil	do	do	Osceola and Eganville Road			269 75
Wm. Adams	do	do	Orange Valley Road			501 05
F. Austin	do	do	Otter Creek Bridge			159 46
Reeve of McLean	do	do	Outlet Bridge			300 00
J. Campbell	do	do	Palmer Rapids Road			54 59
J. McLennen	do	do	Parkinson Road		832 57	
Sundry persons	do	supplies	do		167 83	
						1,000 40
Thos. McGown	do	work and supplies	Parry Sound Road		786 39	
Sundry persons	do	supplies	do		215 27	
						1,001 66
B. S. Beley	do	work and supplies	Peninsula Road			300 00
M. McNulty	do	do	Perrault Settlement and Sanson's Road			552 79
J. McG. Stoness	do	do	Perth Road			865 95
Wm. Corrigan	do	do	Peterson branch Road			710 07
F. Austin	do	do	Peterson and Stanhope Branch Road			35 41
J. Fitzgerald	do	do	Peterson Road		375 27	
Sundry persons	do	supplies	do		81 78	
						457 05
Wm. Selkirk	do	work and supplies	Petewawa 4 Concession Road			511 04
Wm. Brunne	do	do	Pickeral Creek Bridge			523 31
Geo. Carr	do	do	Point Alexander and Bass Lake Road			600 00
			Carried forward			83,300 35	2,664,899 60

COLONIZATION ROADS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			83,300 35	2,664,899 60
	COLONIZATION ROADS—*Continued.*				
M. Dwyer	On account of work and supplies—Point de Meuron Bridge			190 36	
J. Crosswell	do do Poverty Bay Road			527 66	
Wm. Allen	do do Prince Road			204 68	
M. Dwyer	do do Rabbit Mountain&White Fish Lake R'd.			3,388 49	
J. Campbell	do do Raglan Road			509 29	
Geo. Copeland	do do Rainy Lake Road			574 27	
S. W. Norton	do do Rainy River Road		2,806 95		
Sundry persons	do supplies do		588 16		
				3,395 11	
Wm. Young	do work and supplies—Rat Portage and Keewatin Road			265 71	
C. Crozier	On account of work and supplies—Ross and Bromley Road			511 75	
Jas. Allan	do do Ryde Centre do		671 03		
Sundry persons	do supplies do do		129 32		
				800 35	
do	do do Ryerson Centre do		44 05		
Henry Mason	do work and supplies— do do		578 03		
				622 08	
F. Elmhirst	do do Scott Road			320 51	
J. J. Murphy	do do Scotia Junction Road		936 04		
Sundry persons	do supplies do		127 32		
				1,063 36	
T. Gorman	do work and supplies—Shaw Road			59 50	
J. Crisp	do do Shawanaga Road			500 00	
M. Whelan	do do Sheffield do			325 00	
A. G. Walford	do do Spanish River Road			101 55	
Ed. Yaddow	do do South Algoma, 7th Con. Road			501 20	
J. O'Brien	do do do 5th do			517 50	
Sundry persons	do supplies South River Bridge			41 17	
F. Richardson	do work and supplies—Stisted Swamp Road		567 05		
Sundry persons	do supplies do		171 75		
				738 80	
do	do do St. Joseph's Island Roads		402 33		
Geo. Hamilton	do work and supplies— do		1,752 58		
				2,154 91	
D. Kavanagh	do do St. Ola Road			268 00	
B. Wickett	do do Strong 30 S. L. Road		483 13		
Sundry persons	do supplies do		42 63		
				525 76	

do	do	do	Sturgeon Falls Road		229 64		
Wm. Smith	do	work and supplies—	do		1,284 22		
B. Wickett	do	do	do		140 66		
						1,654 52	
B. Wickett	do	do	Surprise Lake Road		920 74		
Sundry persons	do	supplies	do		60 72		
						981 46	
J. B. Dobie, Reeve	do	work and supplies—	Thessalon Bridge			250 00	
Sundry persons	do	supplies	Trout Creek do			3 27	
Peter Cameron	do	work and supplies—	Victoria Road			805 40	
A. Montgomery	do	do	do			230 00	
Wm. Hartle	do	do	Waugh Road		706 71		
Sundry persons	do	supplies	do		186 78		
						893 49	
do	do	do	Wellington Road		61 85		
J. Fitzgerald	do	work and supplies—	do		482 79		
						544 64	
J. F. Anderson	do	do	Westmeath Road			508 90	
B. Wickett	do	do	Westphalia do		1,708 56		
Sundry persons	do	supplies	do do		326 71		
						2,035 27	
Geo. Cochrane	do	work and supplies—	Whitefish Lake Road			515 85	
W. S. Bolger	do	do	Whitestone Valley Road		449 72		
Sundry persons	do	supplies	do		86 86		
						536 58	
do	do	do	Wicklow and McClure Road		127 01		
J. Steele	do	work and supplies—	do		377 08		
						504 09	
J. McLeod	do	do	Widdifield Road		657 52		
Sundry persons	do	supplies	do		149 11		
						806 63	
F. Kruger	do	work and supplies—	Wilberforce Road			507 20	
J. Campbell	do	do	York River Bridge, Carlow Road			88 90	
		Total Colonization Roads					112,273 56

NOTE.—Supplies were furnished by "sundry persons" as follows, viz:—

Hamilton Bridge and Tool Co	$937 97
J. Lewis	12 60
Hughes Bros	19 20
J. Milne & Co	109 50
J. Loughrin	108 84
Wm. Thomson & Co	441 21
Wm. Ryan	2,204 22
R. H. Ramsay & Co	2,259 48
Jaffray & Ryan	2,035 34
Ogilvy, Alexander & Anderson	145 05
P. Nolan	37 80

Carried forward							2,777,173 16

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward				2,777,173 16
	CROWN LANDS EXPENDITURE.				
	BOARD OF SURVEYORS.				
F. F. Passmore	Services as Examiner		65 00		
A. C. Webb	do		65 00		
Hugh Wilson	do		65 00		
P. S. Gibson	do		65 00		
E. Chapman	do		10 00		
G. B. Kirkpatrick	do		65 00		
				335 00	
	AGENTS' SALARIES, COMMISSIONS AND DISBURSEMENTS.				
Anderson, D	Salary and disbursements		518 29		
Best, S. G	do		500 00		
Brown, C. P	do		508 40		
Campbell, P. C	do		2,100 00		
Cockburn, J. D	do		514 04		
Dawson, G. W	do		523 32		
Duncan, A. G	do		201 31		
Day, J. F	do		512 11		
Dill J. W	do		218 33		
Fielding, W	do		505 74		
Frood T	do		125 00		
Gilligan, B. J	do		511 21		
Handy, E	do		529 53		
Kennedy, J. D	do		506 61		
McWilliams, J. B	do		2,253 22		
McPherson, R	do		508 83		
Mackay, T	do		516 34		
Macdonald, D. F	do		1,950 03		
Macdonald, W. J	do		250 00		
Margach, W	do		1,716 00		

Nichols, W. L	do		510 72		
Reeves, J	do		500 00		
Ryan, T. J	do		272 83		
Scarlet, J. S	do		523 80		
Stewart, C. R	do		514 45		
Tait, J. R	do		511 21		
Taylor, J. C	do		350 81		
Way, J. F	do		1,524 40		
Whelan, J	do		505 82		
Flanagan, N	Services and expenses as fishery overseer, 1887		52 05		
Wilmott, J. H	do	do	93 00		
F. J. Moore	do	do	50 00		
J. Henderson	Inspection, Cranbrook		28 00		
do	do	Peel	45 00		
do	do	Sullivan	24 00		
W. F. Nickerson	do	Dunwich	9 25		
D. F. McDonald	do	Indian Reserve	250 00		
J. McCrae	do	Cranbrook	25 00		
Jas. Bissell	do	Augusta	5 00		
Geo. Bick	do	Snowden	15 00		
J. Kennedy	do	Papineau and Ferris	38 30		
W. D. Williams	do	Arthur	10 00		
W. Margach	Services *re* timber		250 00		
D. Tasse	Services, timber office		101 00		
Geo. Bick	do	*re* timber applications	34 05		
R. Campbell	do	measuring logs	400 00		
J. I. McIntosh	Travelling expenses		18 40		
J. J. Murphy	do	do	10 00		
Aubrey White	do	do	45 50		
T. C. Taylor	Expense *re* removal to Toronto		36 55		
D. F. Macdonald	Sail boat and fittings, *re* inspection		250 00		
Thos. Wood	Postage		2 40		
J. Poupore	To pay for stationery		12 57		
				21,960 42	
	FOREST RANGING AND INSPECTION OF TIMBER LANDS.				
Bick, George	Services and disbursements		1,040 81		
Brady, John	do		730 00		
Brennan, P.	do		600 00		
Campbell, J. B	do		127 60		
Cunningham, J	do		715 00		
Cochrane, G	do		37 45		
Dulmage, A. F	do		1,330 00		
Gilbert, R. A	do		140 00		
Halliday, F	do		1,442 65		
Halliday, James	do		959 65		
Johnson, S. M	do		1,474 44		
Kennedy, J	do		1,281 04		
Ludgate, T	do		1,289 95		
	Carried forward		11,168 59	22,295 42	2,777,173 16

CROWN LANDS EXPENDITURE—*Continued*..

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		11,168 59	22,295 42	2,777,173 16
	FOREST RANGING, ETC.—*Continued.*				
Ludgate, B. A.	Services and disbursements		40 00		
McGown, W.	do		820 00		
McGown, T.	do		310 00		
McCogherty, P.	do		610 00		
Moore, D. H.	do		1,050 60		
Paget, Geo.	do		1,110 54		
Regan, J.	do		773 93		
Russell, W	do		1,496 31		
Smith, J. W	do		1,053 65		
Shaw, Joseph	do		1,364 05		
Turgeon, J. B.	do		575 00		
Alley, E.	Services		274 00		
Foot, W. E.	do		290 00		
				20,936 67	
	FIRE RANGING.				
Aussant, T.	Services and disbursements		204 00		
Bowlands, W.	do		533 25		
Brennan, J.	do		228 00		
Bromley, T.	do		483 29		
Bremner, W.	do		424 40		
Boland, J. M.	do		104 00		
Bates, R.	do		36 00		
Borron, E.	do		252 00		
Bradley, T.	do		219 50		
Currie, S.	do		125 00		
Conway, J.	do		250 00		
Campbell, D.	do		453 00		
Coghlen, J.	do		608 00		
Cochrane, J.	do		464 00		
Columbus, W.	do		154 50		
Callaghan, M.	do		186 75		
Dufond, I.	do		224 00		
Donally, P. K.	do		723 50		
Donally, R. S.	do		486 00		
Denison, H.	do		226 00		

Emery Lumber Co.	do			16 80		
Fraser, H. A.	do			192 00		
Grant, J.	do			58 00		
Gougon, A.	do			533 75		
Guertin, G.	do			226 00		
Garvey, P.	do			3,258 48		
Gagné, F.	do			316 71		
Grant, T.	do			106 00		
Golightly, G.	do			1,002 15		
Hamilton, G. H.	do			106 00		
Haley, C.	do			283 50		
Haskins, J.	do			1,128 50		
Hudson, J. C.	do			233 00		
Hammond, D.	do			405 50		
Humphreys, J. G.	do			186 00		
Humphreys, T. W.	do			182 00		
Hutton, J.	do			174 00		
Johnson, R. W.	do			26 25		
Johnston, W.	do			249 25		
Johnson, E.	do			151 15		
Kirkwood, G. W.	do			105 25		
Love, R.	do			113 11		
Lynch, M.	do			204 50		
Link, A.	do			42 00		
McFarlane, J.	do			126 00		
McLachlan Bros.	do			401 91		
McKenzie, J.	do			566 75		
McNab, W. C.	do			262 00		
McDonald, J. W.	do			302 00		
McCallum, A.	do			212 00		
McKay, M.	do			18 00		
Mackay, W. C.	do			128 00		
May, H.	do			180 00		
Morphy, J.	do			208 00		
Mitchell, J. C.	do			268 50		
O'Neil, A. J.	do			60 00		
Porter, J.	do			709 46		
Parcher, A.	do			1,155 25		
Prince, A.	do			266 37		
Quackenbush, P.	do			251 00		
Ryan, A.	do			47 00		
Ritchie, A. W.	do			100 00		
Russell, J.	do			130 00		
Sage, N.	do			166 50		
Sedgwick, J.	do			174 00		
Scantlin, J.	do			496 25		
Thompson, F. H.	do			868 50		
		Carried forward		22,782 58	43,232 09	2,777,173 16

CROWN LANDS EXPENDITURE—*Concluded.*—REFUNDS.

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		22,782 58	43,232 09	2,777,173 16
	FIRE RANGING—*Continued.*				
Vannier, A	Services and dsibursements		290 00		
Vannier, N	do		259 00		
Wilson, A	do		262 00		
Whyte, J. T. G	do		262 00		
Young, W	do		257 50		
			24,113 08		
	Less refunds by owners of timber		10,506 81		
				13,606 27	
	SPECIAL TIMBER INSPECTION.				
McGown, W	Services and disbursements		430 00		
McGown, T	do		85 00		
Paget, G	do		15 00		
			530 00		
	Less refunds		128 40		
				401 60	
	SURVEYS.				
Byrne, T	Survey of Township		3,300 14		
Burke, W. R	do		1,621 76		
Bolger, F	do		127 58		
Bowman, I. L	do		400 00		
Beatty, D	do		1,607 97		
Baird, A	do		1,000 00		
Bell, W	Survey of Timber berths		1,100 00		
Coad, R	Survey of Township		1,786 57		
Chipman, W	do		1,600 90		
Casgrain, J. P. B	do		1,606 08		
Dickson, J	Inspection of surveys		3,185 17		
DeGurse, J	do		400 00		

Fitzgerald, J. W	Survey of Township		427 06		
Hermon, R. W	do		1,618 19		
Ludgate, B. A	do		1,605 03		
Laird, J. S	do		65 96		
Margach, W	Surveys *re* Timber dues		153 90		
Niven, A	Survey of Township		2,880 00		
Proudfoot, H. B	do		1,886 40		
Purvis, F	do		1,607 83		
Russell, A. L	Survey of Lakes		861 75		
Speight, T. B	Survey of Township		1,611 05		
Sanderson, D. L	do		1,400 00		
Stewart, E	do		3,504 69		
Sewell, H. DeQ	Survey of base line, Thunder Bay		770 40		
Tiernan, J. M	Survey of Township		1,100 00		
Copp, Clark Co	Maps, etc		1,017 25		
F. L. Foster	do		348 00		
Map and School Supply Co	do		54 48		
Department of Interior	do		20 00		
C. M. Smith	do		610 00		
G. B. Kirkpatrick	Travelling expenses		109 00		
American Express Co	Express and duty charges on maps		107 35		
				39,494 51	
	Total Charges Crown Lands				96,734 47
	REFUNDS.				
	EDUCATION.				
Andrews, Thos	Refund Subscription Superannuation Fund		3 00		
Attridge, Sam	do		73 00		
Armstrong, A	do		4 00		
Allingham, L. W	do		8 00		
Ames, J	do		28 00		
August, Rev. F. A	do		8 00		
Anley, G. T	do		20 00		
Austin, J	do		2 00		
Beatty, W. H	do		98 00		
Bowie, A	do		14 00		
Brown, J. T	do		11 00		
	Carried forward		269 06		2,873,907 63

REFUNDS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		269 00		2,873,907 63
	EDUCATION—*Continued.*				
Bardon, F. L.	Refund Subscription Superannuation Fund		16 00		
Butchart, J.	do		1 00		
Bowes, Miss E.	do		125 00		
Bald, W. F.	do		2 00		
Cann, S. S.	do		3 00		
Coleman, V. A.	do		143 00		
Cornyn, L. L.	do		3 00		
Douglas, John	do		128 00		
Davidson, L. B.	do		15 00		
Dixon, B. C.	do		19 00		
Dargaval, J.	do		10 00		
Egan, M. C.	do		18 00		
Elliott, Jas.	do		134 00		
Foster, Ralph	do		155 00		
Ferguson, Roderick	do		176 00		
Faskin, G. R.	do		5 00		
Fraser, W. A.	do		4 00		
Goulet, Alex	do		116 00		
Grier, D.	do		6 00		
Gorsline, W. E.	do		28 00		
Honey, G. E	do		7 00		
Harley, Saml.	do		8 00		
Howe, G. J.	do		4 00		
Hipswell, Mrs. Ruth	do		168 72		
Hand, Jas.	do		13 00		
Horne, R.	do		8 00		
Irwin, W.	do		13 00		
Ingalls, E. E.	do		6 00		
Jones, J. E	do		6 00		
Jamieson, W. W	do		6 00		
Kerr, John J.	do		6 00		
Kemp, John H.	do		17 00		
Kellett, N	do		2 00		
Lane, Eli W	do		5 00		
Leitch, A. L.	do		130 00		
McKee, Alex.	do		6 00		

McPherson, John	do			215 00		
McColl, Duncan	do			129 50		
McQueen, Mrs. Isabella	do			92 00		
McPherson, H. S	do			9 00		
McGrath, M. E	do			2 00		
McCallum, P	do			6 00		
Martin, Geo. B	do			1 00		
Montgomery, W	do			7 00		
Moir, R	do			5 00		
Melville, Mrs. M	do			183 25		
Morrison, N	do			6 00		
Moses, C	do			5 00		
Parker, F	do			1 00		
Pike, Isaac	do			21 00		
Reeder, J. G	do			5 50		
Rogers, J. F	do			5 00		
Rogers, Thos. H	do			10 00		
Rennie, J	do			17 00		
Reid, A	do			3 00		
Roberts, J	do			92 00		
Ricaud, A	do			8 50		
Shaw, Neil	do			7 00		
Smith, Wm	do			22 00		
Scott, Adam	do			125 00		
Stone, Mrs. Agnes	do			80 00		
Shirreff, Benjamin	do			193 00		
Shortt, Chas	do			164 50		
Smith, L. A	do			10 00		
Sullivan, C. F	do			20 00		
Stohemy, H. M	do			12 00		
Sturdy, W	do			1 00		
Thompson, L. V	do			4 00		
Thomson, A	do			128 00		
Tilley, A. L	do			2 00		
Williamson, J. A. G	do			98 00		
Wright, E. C	do			9 00		
Woodward, D	do			3 00		
Weaver, M. E	do			6 00		
Winter, W	do			7 00		
Wellwood, L. A	do			11 00		
Walker, J. W	do			83 00		
Yourax, I. B	do			6 00		
					3,596 97	
		CROWN LANDS.				
P. Jacques	Refund on land in	Armour		189 00		
J. Trapp	do	Alice		49 50		
Jos. Hunter	do	Brant		1 66		
		Carried forward		240 16	3,596 97	2,873,907 63

REFUNDS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		240 16	3,596 97	2,873,907 63
	CROWN LANDS—*Continued.*				
Buswell & Co	Refund on land in Baldwin and Merritt		20 00		
J. H. Gordon	do Bagot		24 00		
S. L. Lane	do Bright		55 60		
R. Joyce	do Chaffey		1 00		
Rev. W. E. Graham	do Charleston Lake, Chaffey		5 00		
W. J. Webster	do Crosby, North		27 50		
A. Brown	do Crosby, South		5 00		
Receiver-General	do Douro		43 41		
Jas. Scott	do Dryden		80 00		
Jas. White	do Dalhousie		10 00		
L. E. Kinton	do Denison		318 00		
Foster & Hill	do do		466 00		
R. H. C. Browne	do do		1,261 00		
F. C. Gray	do Dawson		5 00		
Warden King	do Darling		20 00		
J. Smith & Co	do Effingham		200 00		
Thos. Moulton	do do		10 00		
A. Simpson	do Graham		230 00		
N. B. Dick	do do		273 00		
B. Glass	do Gosfield and Tilbury, West		70 00		
R. T. Smith	do Garafraxa		130 60		
T. E. Kilkenny	do Gwillimbury, West		31 50		
G. H. Cronkhite	do Himsworth		4 39		
F. Kilby	do do		5 00		
C. S. Morris	do Lake of the Woods		800 00		
A. G. Lightbourne	do Lorne		633 00		
A. McNaughton	do do		320 00		
D. Hilliard	do McNab		50 00		
J. Ronson	do Middleton		263 85		
J. D. Neely	do Owl Lake		1 00		
A. Breckenridge	do Owen Sound		45 00		
E. Cameron	do do		80 25		
H. G. Rothwell	do O'Connor		640 00		
H. Mooney	do Papineau		15 00		
W. Margach	do Paipoonge		10 00		
Thos. A. Keefer	do do		15 00		

J. A. Fraser	do	do		600 00		
Isaac Cragg	do	Rama		20 00		
W. J. Webster	do	Rideau Lake		10 00		
Beattie, Hamilton & Cassels	do	Sandwich, East		5 00		
S. B. Harvey	do	Shedden		32 00		
R. McConnell	do	Snider		367 00		
E. Jordan	do	Strange		6 00		
G. Woodcock	do	Somerville		10 00		
F. Dupuis	do	Strange		14 00		
C. A. Russell	do	Temiscamingue		160 00		
Georgian Bay Lumber Co.	Refunds of timber dues			6 21		
W. Benson	do			56 03		
Thos. Keown	do			71 45		
J. Mintie	do			59 20		
J. Newson	do			32 25		
W. R. Parker	do			75 95		
W. W. Snow	do			59 30		
A. W. Ward	do			59 55		
C. Wadsworth	do			72 44		
Fraser & Savigny	do			349 72		
A. F. Adams	do			20 49		
J. W. Scott	do			51 25		
R. Pearce	do			14 37		
J. Mooney	do			20 08		
P. McLaren	do			45 00		
W. Roland	Refund of mining location			30 00		
W. W. Russell	do			128 00		
A. F. Mills	do			10 00		
A. H. Macdougall	do			12 00		
French & Gehl	do			5 00		
A. L. Russell	do			85 00		
W. C. Gehl	do			5 00		
H. S. Barnes	do			105 00		
R. G. Peters	do			1,708 00		
J. G. Maxwell	do			10 00		
S. R. Griffis	do			150 00		
O. Brand	do			5 00		
B. Willson	do			160 40		
T. Houlston	do			5 00		
W. W. Baby	do			160 00		
Hon. D. Mills	do			104 26		
T. A. Gorham	Refund, Survey of mining location			375 00		
C. P. Brown	Refund of ground rent			36 00		
W. H. C. Gordon	do			128 00		
Jas. McCreary	do			42 00		
Mr. Arthur, Bro. & Co.	do			60 00		
W. R. Thistle	do			24 00		
Map & School Supply Co.	Refund on maps			5 00		
McMillan & Cameron	Refund of casual fee			2 00		
		Carried forward		11,981 21	3,596 97	2,873,907 63

REFUNDS—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		11,981 21	3,596 97	2,873,907 63
	CROWN LANDS—*Continued.*				
Vickers' Bros	Refund of interest on note		280 00		
Corporation of Anson	On account of road allowance		67 75		
Armour	do		8 34		
Bangor, Wickson & McClure	do		90 82		
Barrie	do		93 22		
Belmont & Methuen	do		98 48		
Burleigh, Anstruther & Chandos	do		164 72		
Carden & Dalton	do		3 11		
Cardwell	do		42 74		
Clarendon & Miller	do		140 62		
Carlow & Mayo	do		98 76		
Cardiff & Monmouth	do		102 75		
Dalhousie, Sherbrooke and Lavant	do		24 74		
Darling	do		16 83		
Denbigh, Abinger & Ashby	do		223 02		
Dungannon & Farraday	do		71 80		
Elziver & Grimsthorpe	do		179 96		
Ferris	do		21 40		
Foley	do		20 08		
Galway & Cavendish	do		91 82		
Griffith & Mattawatchan	do		17 49		
Glamorgan	do		1 11		
Haggart, Sherwood, Jones, Richards & Burns	do		229 80		
Corporation of Harvey	do		12 63		
Humphrey	do		33 28		
Kalladar, Anglesea & Effingham	do		246 97		
Kennebec	do		35 07		
Lutterworth & Hindon	do		61 29		
Marmora & Lake	do		14 12		
Medora & Wood	do		187 74		
Minden	do		4 83		
Monteagle & Herschel	do		53 18		

Morrison	do		20 12		
Muskoka	do		31 43		
McDougall	do		4 62		
McKellar	do		7 08		
McLean & R'dout	do		136 78		
Oakley & Draper	do		150 24		
Olden	do		8 34		
Orillia & Matchedash	do		119 91		
Palmerston & S. Canonto	do		47 80		
Ryde	do		43 25		
Radcliffe & Raglan	do		39 81		
Shetheld	do		3 39		
Snowdon	do		59 30		
Stanhope	do		9 14		
Strong	do		10 46		
Tudor, Wollaston, Limerick & Cashel	do		238 16		
				15,652 51	
		MUNICIPALITIES FUND.			
Treasurer City of Toronto	Allowance *re* Public Schools		2,928 29		
Treasurer Town of—					
Amherstburgh	do		147 00		
Parkdale	do		471 00		
Sault St. Marie	do		156 00		
Treasurer Village of—					
Alexandria	do		23 00		
Newcastle	do		94 00		
North Bay	do		103 00		
Trustees Public School—					
7 St. Joseph's Island	do		5 00		
10 St. Joseph's Island	do		12 20		
Bruce Mines	do		7 50		
Ignace	do		5 00		
Warwick & Sons	Printing and binding		63 51		
F. Porter	Postage stamps		100 00		
H. C. Dixon	do		100 00		
E. Williams	Travelling expenses *re* Collingwood investigation		15 00		
J. G. Hodgins	do	do	15 55		
Sundry Sheriffs	Serving subpœnas	do	115 48		
W. W. Baldwin	Subpœnas	do	8 10		
H. B. Spotten	Services and expenses *re* Toronto schools, etc		80 25		
Canadian Educational Monthly Publishing Co	Advertising		6 00		
J. J. Tilley	Travelling expenses		127 50		
M. J. Kelly, M.D	do		52 00		
W. McIntosh	Special services, outlying districts		75 00		
	Carried forward		4,710 38	19,249 48	2,873,907 63

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	.....	4,710 38	19,249 48	2,873,907 63
	MUNCIPALITIES FUND—*Continued.*				
F. N. Nudel	Services as Stenographer	.....	50 00		
D. H. Dunning.....	do	.....	42 00		
Warwick & Sons.....	Printing *re* Separate Schools	.....	32 13		
				4,834 51	
	NOTE.—The vote for Municipalities' Fund was authorized to be distributed to Public and Separate Schools (50 Vic., cap. 5).				
	LAND IMPROVEMENT FUND.				
Townships—					
Artemesia	Allowance under 16 Victoria, chapter 159, from proceeds Crown Lands....	37 91			
Admaston	do do	80			
Arthur.....	do do	66 97			
Cavan	do do	33 24			
Culross.....	do do	16 26			
Carden.....	do do	7 47			
Enphrasia	do do	23 69			
Elzevir	do do	9 31			
Grey.....	do do	56 02			
Holland	do do	64 75			
Kinloss	do do	105 50			
Kaladar	do do	24 19			
Luther West	do do	20 21			
Melancthon	do do	9 40			
Madoc	do dc	30 27			
Minto	do do	22 97			
Osprey	do do	29 11			
Olden	do do	21 74			
St. Vincent	do do	9 83			
			589 64		
Arran	Allowance under 16 Vic., cap 159, from proceeds Common School Lands....	88 57			
Arthur	do do	147 87			
Ashfield....	do do	84 88			
Brant	do do	377 03			
Bruce.....	do do	301 63			

Bentinck	do	do		433 31		
Egremont	do	do		212 49		
Elma	do	do		124 32		
Grey	do	do		205 90		
Huron	do	do		210 84		
Holland	do	do		180 99		
Kincardine	do	do		74 50		
Normandy	do	do		117 43		
Saugeen	do	do		38 44		
Sullivan	do	do		178 47		
Sydenham	do	do		24		
Turnberry	do	do		63 27		
					2,840 18	
Proton	Allowance under 16 Vic., cap. 159, from proceeds Grammar School Lands				189 92	
						3,619 74
	Total Refunds					27,703 73

STATUTE CONSOLIDATION.

Warwick & Sons	Printing and binding					18
Hunter, Rose & Co.	Type					1 00
James Murray & Co.	do					13 60
Miller & Richard	do					557 38
J. Notman	Stationery					67 05
Wm. Barber & Bros.	Paper					1,276 80
G. M. Rose	Postage stamps					250 00
W. Cottrell & Son	Nails, etc					1 04
Rice Lewis & Son	do					3 25
J. P. McDonell	Services					432 00
Geo. E. Thomas	do					200 00
J. P. Cartwright	do					700 00
A. M. Dymond	do					300 00
A. Robertson	do					255 00
Hon. Justice Burton	do					500 00
do Patterson	do					500 00
do Osler	do					500 00
do Rose	do					500 00
Hon. Chancellor Boyd	do					500 00
Estate late Hon. Justice O'Connor	do					500 00
His Honor Judge McDougall	do					500 00
	Carried forward					28,756 66 2,901,611 36

STATUTE CONSOLIDATION—*Concluded.*—MISCELLANEOUS EXPENDITURE.

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			29,756 66	2,901,611 36
	STATUTE CONSOLIDATION—*Continued.*				
E. D. Armour	Services consolidating Statutory and other rules of procedure			1,000 00	
F. J. Joseph	Services as secretary of committee			350 00	
Thos. Fitch	do as messenger			54 25	
Geo. Hilliar	Attendance, including refreshments furnished committee			200 00	
G. T. Railway Co.	Freight charges			47 14	
C. P. Railway Co.	do			17 77	
P. Lowe	do			3 53	
Express Companies	Charges			913 49	
Verral Cab Co.	Cab hire			9 25	
J. Rose	Cartage			37 00	
W. F. Stewart	do			2 25	
C. Lewis	do			3 00	
Electric Despatch Co.	Messenger service			65	
					31,394 99
	MISCELLANEOUS EXPENDITURE.				
	CHARGES ON REVENUE.				
British Amer'c'n Bank Note Co.	Printing Law stamps	127 50			
Express Co.	Charges do	1 85			
			129 35		
Warwick & Sons	Printing and binding, Licenses	583 17			
J. Notman	Stationery do	113 58			
E. Dickie	Services do	266 64			
T. Botham	Travelling expenses do	35 30			
J. W. Manning	do do	7 10			
H. Totten	do do	20 10			
			1,025 89		
Joseph Pim	Refund of interest, Algoma taxes	16 00			
Sundry newspapers	Advertising do	15 40			
			31 40		

Warwick & Sons	Printing plans *re* Asylum property	4 82		
Rolph, Smith & Co	Lithographing do	56 00		
W. J. McCutcheon	Services, *re* value of land do	12 00		
Jackman & Co	Posting bills do	12 50		
Sundry newspapers	Advertising do	556 15		
			641 47	
Bank of Commerce	Charges for collections *re* Debentures and interest		284 05	
Receiver General	Interest on purchase money Picnic Island		19 34	
Æ. Irving	Legal services *re* Niagara Falls Park arbitration		182 00	
Barwick & Franks	do do do		16 22	
			2,329 72	
	Less refunds on account of printing etc., *re* Licenses		554 80	
				1,774 92
	CANADA TEMPERANCE ACT.			
	EXPENSES.			
J. W. Manning	Twelve months's salary as Chief Officer		1,400 00	
J. F. Mowat	Services as clerk		267 44	
Geo. Craig	do		76 00	
E. Dickie	do		266 64	
W. H. Spencer	Services as P.M. at Bracebridge		400 00	
W. H. Young	do Milton		900 00	
Delamere, Reesor & English	Legal services		432 16	
T. W. Coleman	Statement of votes polled at Temperance election		4 00	
J. Notman	Stationery		75	
Rowsell & Hutchison	Copies of judgments		13 90	
Citizen Publishing Co	Pamphlets		96 00	
W. H. Spencer	Travelling expenses		100 00	
J. W. Manning	do		30 11	
P. McCurry	do		122 22	
Addington	Proportion of expense *re* enforcement of Act		274 60	
Brant, W.	do do		200 00	
Brant, S.	do do		200 00	
Glengarry	do do		426 67	
Grenville	do do		531 07	
				5,741 56
	MARRIAGE LICENSES.			
Warwick & Sons	Printing and binding		479 46	
J. Notman	Paper		2 08	
J. B. McLachlan	To pay express charges		9 00	
				490 54
	Carried forward			8,007 02	2,933,006 35

MISCELLANEOUS EXPENDITURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward			8,007 02	2,933,006 35
	ONTARIO RIFLE ASSOCIATION.				
Ontario Rifle Association	Legislative grant			1,000 00	
	ONTARIO ARTILLERY ASSOCIATION.				
Ontario Artillery Association	Legislative grant			500 00	
	EXPENSES OF ELECTIONS.				
S. S. Cook	Costs as returning officer, Dundas		565 95		
C. Brown	do Elgin, East		685 57		
W. Ferguson	do Frontenac		502 41		
John Menzies	do Lanark, North		150 84		
J. O. Proctor	do Northumberland, East		1,617 59		
T. D. McConkey	do Simcoe, East		84 60		
Jas. J. Pearson	do York, North		52 85		
Warwick & Sons	Printing and binding		287 69		
J. Notman	Stationery		82 40		
G. M. Rose	Postage stamps		15 00		
Express Co	Charges		22 10		
				4,067 00	
	EXPENSES OF CONTESTED ELECTIONS.				
Hon. Justice Ferguson	Allowance *re* election trial, Dundas		100 00		
D. E. McIntyre, Sheriff	Services do do		91 50		
Alex. Grant	do do		95 00		
Jno. Mercer, Sheriff	do Kent, West		23 10		
F. J. Joseph, Registrar	do do		36 62		
J. O. Proctor	Services and disbursements *re* election trial, Northumberland, East		93 92		
J. M. Delamere	Services		25 00		
				465 14	

	REVISION OF VOTERS' LISTS.				
His Honour Judge Kingsmill	Travelling expenses,	Bruce		44 01	
do Horne	do	Essex		51 30	
do Hughes	do	Elgin		25 75	
do Price	do	Frontenac		64 80	
do MacPherson	do	Grey		15 58	
do Fralick	do	Hastings		31 20	
do Upper	do	Haldimand		35 40	
do Toms	do	Huron		23 30	
do Bell	do	Kent		16 45	
do Wilkison	do	Lennox and Addington		50 00	
do Reynolds	do	Leeds and Grenville		86 01	
do Elliott	do	Middlesex		26 80	
do Ketchum	do	Northumberland and Durham		63 50	
do Burnham	do	Ontario		37 90	
do Dartnell	do	do		32 70	
do Finkle	do	Oxford		7 00	
do Scott	do	Peel		3 50	
do Woods	do	Perth		6 80	
do P. McCurry, S. M.	do	Parry Sound		51 20	
do Ardagh	do	Simcoe		44 00	
do Hamilton	do	Thunder Bay		15 00	
do Dean	do	Victoria		14 10	
do Baxter	do	Welland		7 30	
do Sinclair	do	Wentworth		26 10	
do Muir	do	do		26 25	
do Lacourse	do	Waterloo		20 10	
do Morgan	do	York		85 86	
					911 91
	GRATUITIES.				
J. M. Wallace, M. D	Allowance on retiring from position of		Superintendent Asylum for Insane, Hamilton	3,600 00	
Wm. Brown	do	do	Professor of Agriculture, Agricultural College	2,166 66	
W. R. Harris	do	do	Assistant Treasurer, Treasury Department	3,166 66	
L. W. Ord	do	do	Clerk of Statistics, Treasury Department	1,400 00	
Jno. Bowman	do	do	Messenger, Legislative Assembly	500 00	
Miss H. McLellan	do	do	Teacher, Boys' Model School	325 00	
Mrs. E. McLaughlin	do	do	Provincial Bailiff	527 94	
Wm. Lindsay	do	do	Constable, Rainy River District	225 00	
Mrs. B. Johnson	Allowance to family of late		T. H. Johnson, Assistant-Commissioner of Crown Lands	4,200 00	
Mrs. J. Hardy	do		R. Hardy, Storekeeper, Asylum for Insane, London	896 10	
	Carried forward			17,007 36	14,951 07	2,933,006 35

MISCELLANEOUS EXPENDITURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		17,007 36	14,951 07	2,933,006 35
	GRATUITIES—*Continued.*				
Mrs. A. Smith	Allowance to family of late M. Smith, Housekeeper, Attorney-General's Department		1,000 00		
Mrs. C. H. Jarvis	do Guard Jarvis, Central Prison		1,000 00		
Stafford Bottom	Compensation for injuries received while carrying election papers to Pelee Island		500 00		
				19,507 36	
	INDIAN AND COLONIAL EXHIBITION.				
D. M. McPherson	Expenses *re* Provincial Dairy Exhibit		200 00		
	Less refund to J. A. W. Robertson, 1887		8 60		
				191 40	
	ALLOWANCE TO ATTENDANTS, ASYLUM FOR INSANE, HAMILTON.				
B. Way, Bursar	To pay allowances *re* losses by fire of wearing apparel			1,996 13	
	ARCHÆOLOGICAL RESEARCHES IN ONTARIO.				
Treasurer, Canadian Institute	Legislative grant			1,000 00	
	BOUNDARY LITIGATION.				
J. P. McDonell	Services		350 02		
F. C. Law	Expenses of Lieut.-Governor to Ottawa		80 85		
				430 87	
	TELEPHONE SERVICE.				
Bell Telephone Co	Rent of instruments			1,195 41	

	REMOVAL OF PATIENTS.				
W. M. Cooper	Handcuffs		12 35		
A. Smith	Handcuffs and belt		2 50		
P. Paterson	Leg irons		6 75		
C. P. Industries	Bailiffs' clothing		57 45		
J. Notman	Stationery		11 45		
Warwick & Sons	Printing		20 01		
P. Simser	Services and expenses		2,564 00		
J. Waddell	do		2,203 95		
Mrs. E. McLaughlin	do		2,802 00		
Mrs. Johnston	do		323 76		
C. A. Sippi	Expenses *re* transfer of patients to Hamilton		115 10		
W. Anglin	do		253 80		
T. J. Tracy	do		53 30		
P. Maher	Cab hire		43 35		
Verral Cab Co	do		11 50		
				8,481 27	
	PRISONERS' AID SOCIETY.				
Prisoners' Aid Society	Legislative grant			1,000 00	
	SANITARY INVESTIGATIONS AND HEALTH CONFERENCES.				
P. H. Bryce, M.D	Travelling expenses		204 25		
Albert Horton	Services reporting Health Officers' association meeting		50 00		
Globe Printing Co	Advertising		2 80		
				257 05	
	OUTBREAK OF EPIDEMICS.				
W. Lehman, M. D	Services and expenses as Health Inspector, outbreak of smallpox at Buffalo, U. S		681 21		
W. J. McInnes, M. D	Services vaccinating Italians at Victoria		9 00		
R. Rowland	Services *re* smallpox Gwillimbury		2 50		
P. H. Bryce, M. D	Travelling expenses do		9 85		
P. H. Bryce, M. D	do *re* diphtheria at Welland		8 75		
F. Rae, M. D	Expenses *re* diphtheria at Reformatory for Boys		10 45		
F. Rae, M. D	do Gros Isle Quarantine		19 40		
F. C. Grenside, V. S	Services and expenses *re* pleuro-pneumonia at Tara		17 00		
				758 16	
	UNIVERSITY COLLEGE, (Ladies' department).				
Miss L. Salter	Twelve months' salary as Matron			500 00	
	Carried forward			50,268 72	2,933,006 35

MISCELLANEOUS EXPENDITURE—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	c.
	Brought forward			50,268 72	2,933,006 35
	VACCINE FARM.				
Dr. J. Stewart	Legislative grant 1887-8			500 00	
	EXPENSES *RE* FACTORIES ACT.				
J. R. Brown	Twelve months' salary as Inspector		1,000 00		
R. Barber	do		1,000 00		
O. A. Rocque	do		1,000 00		
J. R. Brown	Travelling expenses		541 49		
R. Barber	do		499 07		
O. A. Rocque	do		107 85		
Warwick & Sons	Printing and binding		97 06		
				4,245 47	
	MINING COMMISSION.				
Jno. Charlton	Services and expenses as Commissioner		342 38		
J. S. Monaghan	Services and expenses as Stenographer		481 75		
P. McKellar	Services and expenses		304 20		
D. F. Burk	do		298 50		
W. Young	Procuring samples		106 75		
D. McKellar	do		179 70		
W. Wheeler	do		125 75		
Warwick & Sons	Printing		4 04		
J. Notman	Stationery		3 20		
Map and School Supply Co.	Mounting maps		8 25		
Thos. Marks & Co.	Supplies		9 25		
E. A. Wild	Transport of ores		3 60		
W. Kennedy	Supplying lunch to Commission		15 00		
W. H. Merritt	Travelling expenses, etc		94 15		
A. Blue	Travelling expenses and disbursements		1,488 03		
Dr. R. Bell	do do		226 00		
A. Blue	Balance to be accounted for		150 79		
Sundry newspapers	Advertising		57 50		
				3,898 84	

MUNICIPAL COMMISSION.					
Hon. T. W. Anglin	Services as Commissioner			1,750 00	
Warwick & Sons	Printing			30 20	
J. Notman	Stationery			22 25	
J. Notman	Paper for report			48 55	
					1,851 00
INDUSTRIAL SCHOOL, MIMICO.					
Beverley Jones, Treasurer	Legislative grant				1,000 00
UNPROVIDED ITEMS.					
Warwick & Sons	Printing and binding *re* Algoma Taxes		54 14		
G. F. Bostwick	Safe	do	75 00		
C. P. Telegraph	Telegrams	do	1 58		
Sundry newspapers	Advertising	do	9 48		
L. V. Percival	Services	do	300 00		
				440 20	
Hon. T. W. Anglin	Services, Cincinnati Exhibition		1,216 00		
D. Boyle	do	do	1,275 00		
H. T. Crossen	do	do	30 50		
P. McKellar	do	do	237 75		
R. W. Snow	do	do	25 50		
J. W. Heckman	do	do	54 00		
G. W. Drach	do as architect	do	35 00		
J. T. B. Ives	Services and expenses collecting exhibits, Cincinnati Exhibition		113 06		
Hon. T. W. Anglin	Expenses and disbursements	do	676 18		
D. Boyle	do	do	68 69		
C. C. James	do	do	125 00		
A. Blue	do	do	466 52		
Warwick & Sons	Printing, etc	do	24 87		
Robt. Clarke & Co	Printing catalogues, etc	do	345 40		
The Macbriar Litho. Co	Lithographing	do	42 00		
Wm. Koppel	Exhibition guides	do	17 50		
J. Notman	Stationery	do	11 48		
Map and School Supply Co.	Mounting maps	do	3 95		
W. J. Quarrie	Marking maps	do	5 75		
B. Trum & Son	Sheeting	do	10 00		
Geo. C. Otte & Co	Furnishings	do	42 23		
Lewis & Neblett	do	do	16 70		
The Pettibone M'fg Co	Shields	do	20 00		
L. C. Wehrmann & Son	Furniture	do	18 00		
James Adams	Flags	do	110 00		
Schmidt & Co	Rent of cases	do	32 00		
The L. Schreiber & Sons Co.	Wire fence, etc., for section	do	55 75		
J. W. Beck	Cabinets for specimens	do	12 50		
Wildt & Scharstein	Staining boxes	do	3 25		
C. B. Gullett	Polishing samples	do	27 00		
	Carried forward		5,121 58	440 20	61,764 03	2,933,006 35

MISCELLANEOUS EXPENDITURE—*Concluded.*—RAILWAY SUBSIDY FUND.

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	5,121 58	440 20	61,764 03	2,933,006 35
	UNPROVIDED ITEMS—*Continued.*				
Canadian Granite Co	Cutting and polishing samples, Cincinnati Exhibition	75 02			
Elliott & Son	Sign painting do	15 50			
C. J. Swenson	Photographs of sections, do	6 00			
F. Alridger	Decoration for booth, do	100 00			
Bice & McMiller	Fitting up location, do	353 22			
Express Co	Charges, do	57 85			
G. T. Railway Co	Freight charges, etc., do	1 58			
C. P. Railway Co	do do	95 20			
Dominion Transport Co	Cartage, do	6 00			
Robinson & Heath	Duty charges, etc., do	3 25			
Sundry newspapers	Advertising, do	177 60			
			6,012 80		
E. Irving	Legal services *re* Provincial accounts	300 00			
L. V. Percival	To pay travelling expenses to Ottawa *re* Provincial accounts	165 85			
			465 85		
B. Mullin	To pay expenses *re* visit of officers of American Association to Orillia Asylum	399 00			
Mrs. Kennedy	Travelling expenses *re* visit of officers of American Association to Orillia Asylum	10 00			
			409 00		
Robt. Whillans	Sand, lime, etc., removal of, and rebuilding brick wall, Toronto Lunatic Asylum	310 80			
J. T. Tracy	To pay wages of men employed in removal of and rebuilding brick wall Toronto Lunatic Asylum	2,154 49			
			2,465 29		
Rolph Smith & Co	Engraving annuity bonds	15 00			
Times Printing Co	Advertising do	28 00			
			43 00		
Geo. Craig	Services *re* Homewood Retreat investigation	54 00			
F. Yeigh	do	15 00			
			69 00		
E. Irving	Legal services *re* Attorney-General *v.* Etna Insurance Co	450 00			
R. Mathison	Travelling expenses do	24 90			
			474 90		

London Fire Brigade	Services at Asylum fire		200 00		
W. Routledge	Allowance to family of late Guard Routledge killed at Central Prison		500 00		
Hon. G. W. Ross	To meet expenses of School Inspectors' Convention		742 75		
Hon A. S. Hardy	Travelling expenses		103 05		
Hunter, Rose & Co	Copies of *Stock Manual*		100 00		
N. British Insurance Co.	Premium on policy, Regiopolis' building, Kingston		240 00		
C. P. Telegraph	Telegrams, Quebec conference		80		
				12,266 64	
	Total Miscellaneous				74,030 67
	Total expenditure under Supply Bill				3,007,037 02

RAILWAY SUBSIDY FUND.

(Authority for payment, 35 Vic. cap. 24, and 37 Vic. cap. 37.)

Canada Southern	On account of grant in aid of lines from St. Clair Junction to St. Thomas—62.901 miles.				
	Payments due 30th June, 1888	6,113 98			
	do 31st December, 1888	6,113 98			
			12,227 96		
Toronto, Grey & Bruce	On account of grant in aid of lines from Orangeville to Owen Sound and Toronto to Weston—82.079 miles.				
	Payments due 30th June, 1888	4,404 56			
	do 31st December, 1888	4,404 56			
			8,809 12		
Midland Railway	On account of grant in aid of lines from Orillia to Midland Bay—34.13 miles.				
	Payments due 30th June, 1888	3,732 11			
	do 31st December, 1888	3,732 11			
			7,464 22		
London, Huron & Bruce	On account of grant in aid of lines from London Junction to Wingham Junction—69.146 miles.				
	Payments due 30th June, 1888	6,720 99			
	do 31st December, 1888	6,720 99			
			13,441 98		
Brantford, Norfolk & Port Burwell	On account of grant in aid of lines from Brantford to Tilsonburg—33.27 miles.				
	Payments due 30th June, 1888	3,233 84			
	do 31st December, 1888	3,233 84			
			6,467 68		
	Carried forward		48,410 96		3,007,037 02

RAILWAY SUBSIDY FUND—*Continued.*

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	.....	48,410 96	.....	3,007,037 02
	RAILWAY SUBSIDY FUND—*Continued.*				
Victoria Railway	On account of grant in aid of lines from Lindsay to Kinmount—33.442 miles.				
	Payments due 30th June, 1888	4,875 84			
	do 31st December, 1888	4,875 84			
			9,751 68		
Hamilton & North-Western	On account of grant in aid of lines from Hamilton to Barrie and Clarksville to Collingwood—117.098 miles.				
	Payments due 30th June, 1888	17,415 92			
	do 31st December, 1888	17,415 92			
			34,831 84		
Credit Valley	On account of grant in aid of lines from Toronto to Brock Road and Streetsville to Alton.				
	Payments due 30th June, 1888	8,802 07			
	do 31st December, 1888	8,802 07			
			17,604 14		
Grand Junction	On account of grant in aid of lines from Sterling to Ashburnham—45.86 miles.				
	Payments due 30th June, 1888	3,967 80			
	do 31st December, 1888	3,967 80			
			7,935 60		
Prince Edward County Railway	On account of grant in aid of lines from Picton to Trenton—32 miles.				
	Payments due 30th June, 1888				
	do 31st December, 1888	3,888 00			
		3,888 00			
			7,776 00		
Canada Atlantic Railway	On account of grant in aid of lines from the boundary line to Ottawa, 65.72 miles.				
	Payments due 30th June, 1888	5,686 09			
	do 31st December, 1888	5,686 09			
			11,372 18		
				137,682 40	
	(Authority for payment, 39 Vic. cap. 22, and 42 Vic. cap. 28.)				
Credit Valley Railway	On account of grant in aid of lines from Brock Road to Ingersoll, and from Cataract to Elora, miles.				

	Payments due 30th June, 1888	4,499 04			
	do 31st December, 1888	4,499 04			
			8,998 08		
Belleville & North Hastings Railway	On account of grant in aid of lines from Grand Junction Railway to Moore Mine, 22 miles.				
	Payments due 30th June, 1888	2,855 16			
	do 31st December, 1888	2,855 16			
			5,710 32		
Grand Junction Railway	On account of grant in aid of lines from Sterling to Ashburnham, 45.86 miles.				
	Payments due 30th June, 1888	1,983 89			
	do 31st December, 1888	1,983 89			
			3,967 78		
Canada Atlantic Railway	On account of grant in aid of lines from the boundary line to Ottawa, 65.72 miles.				
	Payments due 30th June, 1888	2,843 05			
	do 31st December, 1888	2,843 05			
			5,686 10		
				24,362 28	
	(Authority for payment, 40 Vic. 24 cap.)				
Victoria Railway	On account of grant in aid of lines from Kinmount to Haliburton, 22.31 miles.				
	Payments due 30th June, 1888	7,721 04			
	do 31st December, 1888	7,721 04			
			15,442 08		
Whitby, Port Perry & Lindsay Railway	On account of grant in aid of lines from Port Perry to Lindsay, 25.945 miles.				
	Payments due 30th June, 1888	2,244 76			
	do 31st December, 1888	2,244 76			
			4,489 52		
Prince Arthur's Landing and Kaministiqua Railway	On account of grant in aid of lines from Prince Arthur's Landing to Fort William, 5.995 miles.				
	Payments due 30th June, 1888	518 68			
	do 31st December, 1888	518 68			
			1,037 36		
Credit Valley Railway	On account of grant in aid of lines from Toronto to Ingersoll, Streetsville to Alton, and Cataract to Elora, 151.851 miles.				
	Payments due 30th June, 1888	6,621 41			
	do 31st December, 1888	6,621 41			
			13,242 82		
Kingston & Pembroke Railway	On account of grant in aid of lines from Mississippi to Madawaska River 28.42 miles.				
	Payments due 30th June, 1888	9,835 58			
	do 31st December, 1888	9,835 58			
			19,671 16		
	Carried forward		53,882 94	162,044 68	3,007,037 02

RAILWAY SUBSIDY FUND —*Concluded*—ANNUITIES.—DRAINAGE DEBENTURES (MUNICIPAL)

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward		53,882 91	162,044 68	3,007,037 02
	RAILWAY SUBSIDY FUND *Continued.*				
Canada Atlantic Railway	On account of grant in aid of lines from the boundary limit to Ottawa, 65.72 miles.				
	Payments due 30th June, 1888	2,843 05			
	do 31st December, 1888	2,843 05			
			5,686 10		
				59,569 04	
	(Authority for payment, 11 Vic. cap. 16.)				
Hamilton & North-Western	On account of grant in aid of lines from Jarvis to Port Dover, 8.975 miles.				
	Payments due 30th June, 1888	776 51			
	do 31st December, 1888	776 51			
			1,553 02		
North Simcoe Railway	On account of grant in aid of lines from Penetanguishene to Harrison's Crossings, 33.343 miles.				
	Payments due 30th June, 1888	3,606 04			
	do 31st December, 1888	3,606 04			
			7,212 08		
				8,765 10	
Grand Trunk, Georgian Bay and Lake Erie	On account of grant in aid of lines from Harriston to Wiarton, and Mount Forest to Durham, 78.51 miles.				
	Payments due 30th June, 1888	5,746 65			
	do 31st December, 1888	5,746 65			
			11,493 30		
Erie & Huron Railway	On account of grant in aid of lines from Rondeau to Wallaceburg, 39.74 miles.				
	Payments due 30th June, 1888	3,055 01			
	do 31st December, 1888	3,055 01			
			6,110 02		
				17,603 32	
	Total aid to Railways				247,982 14

ANNUITIES.

(Authority for payment, 47 Vic. cap. 31.)

Treasurer—					
Ontario	To pay Annuity Certificates, due 30th June, 1888			26,100 00	
	do do 31st December, 1888			26,100 00	
					52,200 00

DRAINAGE DEBENTURES (MUNICIPAL).

(Authority for payment, 36 Vic. cap. 3, and 37 Vic. cap. 20.)

The Treasurer—					
Amaranth	Debentures issued by the Municipality for the Construction of Drainage			2 704 68	
	Works. do do do			5,157 15	
Bosanquet	do do do			1,074 62	
Bexley	do do do			5,500 00	
Elma	do do do			3,631 68	
Ekfrid	do do do			370 00	
Keppel	do do do			1,959 79	
Mara	do do do			1,700 00	
Madoc	do do do			489 00	
Southwold	do do do			19,663 00	
Tilbury, East	do do do			1,020 00	
Warwick	do do do			2,600 00	
Zone	do do do			1,815 00	
Village of Madoc					47,684 92

Tile Drainage.

The Treasurer -					
Brooke	Debentures issued by the Municipality for the Construction of Tile Drainage Works			600 00	
Posanquet	do do do			200 00	
Caradoc	do do do			200 00	
	Carried forward			1,000 00	3,354,904 08

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward	... .	.....	1,000 00	3,354,904 08
	DRAINAGE DEBENTURES—*Continued.*				
	TILE DRAINAGE—*Continued.*				
The Treasurer—					
Ekfrid	Debentures issued by the Municipality for the Construction of Tile Drainage Works	....	... .	100 00	
Harwich	do do do	.....	.....	100 00	
Lobo	do do do	.....	.....	300 00	
Malahide	do do do	.....	.....	800 00	
Moore	do do do	....	....	300 00	
Mosa	do do do	.....	.....	200 00	
Orford	do do do	.....	.....	400 00	
Ops	do do do	.....	.....	300 00	
Plympton	do do do	.....	.....	2,000 00	
Sarnia	do do do	.....	.....	200 00	
Southwold	do do do	.....	.....	200 00	
Waterloo	do do do	.....	.....	5,000 00	
Warwick	do do do	.....	....	100 00	
Yarmouth	do do do	.....	.....	100 00	11,100 00
	NEW PARLIAMENT BUILDINGS.				
	(Authority for payment, 43 Vic. cap. 2, and 48 Vic. cap. 6.)				
L. Yorke	On account contract, masonry	... .	... .	96,725 98	
do	do carpentering and ironwork	....	.....	8,531 41	
do	do brick	.....	.....	6,604 00	
St. Lawrence Foundry Co	do ironwork	.....	.....	10,019 24	
R. A. Waite	On account services as Architect	.....	.....	5,000 00	
L. Hart	Services	.....	.....	61 25	
Land Security Co	Expenses *re* sale Block C	.....	....	3 00	

J. L. Capreol	To pay Registration fees			9 25	
Express Co	Charges			88 50	
Water Works' Department	Cost of main to University			1,038 03	
University, Toronto	Purchase of old asylum premises in Park			30,000 00	
Kivas Tully	Travelling expenses			2 50	
F. R. Heakes	do			11 00	
F. P. O'Callaghan	do			2 90	
W. Edwards	do of self and Engineer			12 68	
Sundry newspapers	Advertising *re* tenders			1,093 49	
					159,2 3 23
	SUPPLEMENTARY STATEMENT.				
	Total expenditure to 31st December, 1888, with respect to New Parliament Buildings—				
	L. Yorke, on contract for masonry	$244,353 37			
	do do carpentering and iron work	8,531 41			
	do for brick in lieu of brick agreed to be furnished from Central Prison	12,037 05			
	St. Lawrence Foundry, on contract for iron work	10,019 24			
	R. A. Waite, on account fees as Architect	12,500 00			
	Sundry persons re competitive plans, water mains, drains, advertising for tenders, etc	21,205 49			
	Toronto University re old asylum property	30,000 00			
		$338,646 56			
	Total receipts from sale of land authorized by 43 Vic. cap. 2.	$166,789 95			
	Less expenses re sale	1,258 06			
		$165,531 89			
	Carried forward				3,525,207 31

WIDOWS' PENSIONS.

TO WHOM PAID.	SERVICE.	$ c.	$ c.	$ c.	$ c.
	Brought forward				3,525,207 31
	WIDOWS' PENSIONS.				
Minister of Finance—Ottawa	Amount remitted to pay pensions			8,668 78	
Treasurer—Ontario	To pay pensions			2,372 37	
					11,041 15
	Total Expenditure				3,536,248 46

C. H. SPROULE,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, 31st January, 1889.

STATEMENT OF EXPENDITURE by the Treasurer of Ontario, showing the amounts Unexpended and Over-expended during the twelve months ended 31st December, 1888,

SERVICE.	SUB-SERVICE.	Estimated Expenditure.	Expenditure.	Unexpended.	Over-expended.	Overdrafts of Appropriations.
		$ c.	$ c.	$ c.	$ c.	$ c.
Civil Government	Government House	1,850 00	1,850 00			
	Lieutenant-Governor's Office—salaries	2,480 00	2,480 00			
	do expenses	1,500 00	1,506 53		6 53	6 53
	Attorney-General's Department—salaries	14,300 00	14,300 00			
	do expenses	2,260 00	2,613 46		353 46	353 46
	Education Department—salaries	19,550 00	19,550 00			
	do expenses	1,850 00	1,837 94	12 06		
	Crown Lands Department—salaries	40,150 00	39,125 00	1,025 00		
	do expenses	9,600 00	9,811 57		211 57	
	Public Works Department—salaries	16,600 00	16,600 00			
	do expenses	1,800 00	1,799 74	26		
	Treasury Department—salaries	11,125 00	10,728 33	396 67		
	do expenses	2,950 00	4,208 66		1,258 66	849 05
	Provincial Auditor's Office—salaries	5,100 00	5,100 00			
	do expenses	800 00	787 06	12 94		
	Department of Agriculture	3,500 00	3,498 07	1 93		
	Secretary and Registrar's Department—salaries	14,450 00	14,450 00			
	do expenses	2,850 00	3,731 10		881 10	
	Registrar-General's Department—salaries	5,800 00	6,337 68		537 68	9 31
	do expenses	4,455 00	3,574 20	880 80		
	License Branch—salaries	6,650 00	6,306 00	344 00		
	do expenses	650 00	465 33	184 67		
	Immigration Department—salaries	1,300 00	1,300 00			
	do expenses	300 00	217 50	82 50		
	Public Institutions—salaries	7,650 00	7,650 00			
	do expenses	1,750 00	3,089 37		1,339 37	1,339 37
	Board of Health—salaries	4,075 00	4,075 00			
	do expenses	2,900 00	2,261 91	638 09		
	Official *Gazette*	3,000 00	2,759 08	240 92		
	Queen's Printer—salaries	2,300 00	2,300 00			
	do expenses	100 00	97 55	2 45		
	Inspection Registry Offices	1,900 00	2,384 30		484 30	
	do Insurance—salaries	2,700 00	2,700 00			
	do do expenses	500 00	1,189 86		689 86	930 79
	Total Civil Government	198,745 00	200,685 24	3,822 29	5,762 53	

No. 13.—STATEMENT, ETC.—*Continued.*

SERVICE.	SUB-SERVICE.	Estimated Expenditure.	Expenditure.	Unexpended.	Over-expended.	Overdrafts of Appropriations.
		$ c.	$ c.	$ c.	$ c.	$ c.
Legislation	Salaries	12,650 00	12,950 00		300 00	
	Sessional Writers, Messengers and Pages	13,000 00	13,512 10		512 10	
	Postages, etc	3,000 00	3,524 40		524 40	
	Stationery, printing and binding	23,500 00	26,364 62		2,864 62	
	Printing bills, etc	3,500 00	4,346 46		846 46	
	Library	3,400 00	3,130 07	269 93		
	Indemnity to Members	60,000 00	56,101 60	3,898 40		
	Expenses	3,000 00	7,101 52		4,101 52	4,980 77
	Total Legislation	122,050 00	127,030 77	4,168 33	9,149 10	
Administration of Justice	Supreme Court of Judicature	24,600 00	24,148 62	451 38		
	Court of Appeal	1,920 00	1,695 01	224 99		
	High Court	3,860 00	4,185 79		325 79	
	Chancery Court	11,870 00	11,475 38	394 62		
	Queen's Bench Division	7,028 00	6,651 47	376 53		
	Common Pleas	5,575 00	5,103 67	471 33		
	Surrogate Judges, etc	21,043 00	21,055 98		12 98	12
	Crown Counsel Prosecutions	10,000 00	11,471 40		1,471 40	
	Criminal Justice Administration	148,800 00	144,919 71	3,880 29		
	Inspection of Legal Offiecs	3,900 00	3,816 30	83 70		
	Inspection Division Courts	4,550 00	4,273 38	276 62		
	Special services	4,800 00	3,335 75	1,464 25		
	Sheriff's fees, etc	6,000 00	4,993 96	1,006 04		
	Seals and other contingencies	300 00	481 40		181 40	
	Registration books	300 00	211 65	88 35		
	Shorthand Reporters	10,700 00	10,700 00			
	Constitutional Questions	17,000 00	21,193 91		4,193 91	
	Grouped Counties	2,700 00	720 75	1,979 25		
	Ditches and Watercourses Act	500 00	303 24	196 76		
	Deputy Clerks of the Crown, etc	17,200 00	17,200 00			
	Local Registrar	5,500 00	6,050 00		550 00	
	Land Titles Act	5,300 00	5,258 47	41 53		
	Local Masters of Titles	2,500 00	1,523 05	976 95		
	District of Algoma	13,600 00	18,296 49		4,696 49	
	do Thunder Bay	8,580 60	9,674 75		1,094 15	
	do Rainy River	10,550 00	9,894 94	655 06		

	do Nippising	6,100 00	7,415 53	.....	1,315 53	
	do Parry Sound	2,800 00	3,494 57	.....	694 57	
	do Muskoka	3,400 00	3,968 97	.....	568 97	
	Provisional County, Haliburton	300 00	150 00	150 00		
	Provincial Police	8,200 00	7,912 51	287 49		
	New Judicial Districts	2,000 00	2,322 15	.....	322 15	4,002 28
	Total Administration of Justice	371,476 60	373,898 80	13,005 14	15,427 34	
Education	Public and Separate Schools	240,000 00	238,362 18	1,637 82		
	Poor Schools	25,000 00	24,932 14	67 86		
	Model Schools	8,700 00	8,660 71	39 29		
	Teachers' Institutes	2,000 00	1,997 41	2 59		
	High Schools and Collegiate Institutes	92,100 00	92,100 00	.....		
	Training Institutes	2,100 00	2,100 00	.....		
	Insp. Normal, High, Model, Public and Separate Schools	51,203 00	50,800 80	402 20		
	Departmental Examinations	11,380 00	12,567 16	.....	1,187 16	1,187 16
	Normal and Model Schools, Toronto—salaries	17,950 00	18,312 50	.....	362 50	
	do expenses	1,800 00	1,304 53	495 47		
	Normal and Model Schools, Ottawa—salaries	17,990 00	17,850 00	140 00		
	do expenses	2,045 00	2,026 92	18 08		
	Museum and Library—salaries	3,200 00	2,966 00	234 00		
	do expenses	1,050 00	1,472 65	.....	422 65	188 65
	School Practical Science—salaries	4,600 00	4,849 67	.....	249 67	
	do expenses	2,994 00	1,929 16	1,064 84		
	Mechanics' Institutes, etc	30,060 00	29,890 36	109 64		
	Art Schools	4,500 00	4,630 67	.....	130 67	21 03
	Literary and Scientific	2,000 00	2,000 00	.....		
	Miscellaneous	2,500 00	2,422 44	77 56		
	Superannuated Teachers	58,300 00	58,290 00	10 00		
	Total Education	581,412 00	579,465 30	4,299 35	2,352 65	
Public Institutions' Maintenance	Toronto Asylum	103,753 00	103,613 43	139 57		
	London do	122,542 00	126,371 73	.....	3,829 73	3,829 73
	Kingston do	86,911 00	87,198 58	.....	287 58	287 58
	Hamilton do	102,820 00	113,275 07	.....	10,455 07	10,455 07
	Orillia do	48,701 00	47,681 60	1,019 40		
	Central Prison, Toronto	64,295 00	59,728 74	4,566 26		
	do Industries	27,730 00	32,305 62	.....	4,575 62	9 36
	Boys' Reformatory	43,360 00	43,362 09	.....	2 09	2 09
	Deaf and Dumb Institute	40,350 50	42,061 39	.....	1,710 89	1,710 89
	Blind Institute	34,226 00	35,232 07	.....	1,006 07	1,006 07
	Mercer Reformatory	30,976 00	30,772 37	203 63		
	Total Public Institutions	705,664 50	721,602 69	5,928 86	21,867 05	

No. 13.—STATEMENT, ETC.—*Continued.*

SERVICE.	SUB-SERVICE.	Estimated Expenditure.	Expenditure.	Unexpended.	Over Expended.	Overdrafts of Appropriations.
Immigration	Agencies in Europe	5,150 00	5,150 00			
	do Ontario	550 00	550 00			
	Incidentals	2,300 00	2,252 39	47 61		
	Total Immigration	8,000 00	7,952 39	47 61		
Agriculture	Electoral Division Societies	63,450 00	62,140 00	1,310 00		
	Grants to Associations	18,850 00	18,850 00			
	Farmers' Institutes	3,500 00	2,757 65	742 35		
	Incidentals	4,000 00	5,259 65		1,259 65	
	Forestry	2,000 00	2,000 00			
	Tree planting	1,000 00	574 41	425 59		
	Bureau of Statistics—salaries	8,275 00	8,300 00		25 00	
	do expenses	6,700 00	6,360 39	339 61		
	Agricultural College	20,685 00	18,157 54	2,527 46		
	Experimental Farm	13,471 00	12,638 32	832 68		
	do Creamery		16 50		16 50	
	Total Agriculture	141,931 00	137,054 46	6,177 69	1,301 15	
Hospitals and Charities		113,686 14	113,686 14			
Repairs and Maintenance	Government House	8,174 00	12,138 92		3,964 92	3,964 92
	Main Building	10,374 26	11,879 87		1,505 61	1,505 61
	West Wing	3,274 20	2,786 13	488 07		
	East Wing	4,524 20	4,731 30		207 10	207 10
	Educational Buildings	8,700 00	8,812 32		112 32	112 32
	Wellington Street Premises	2,900 00	3,382 70		482 70	482 70
	Simcoe do	2,760 00	3,360 44		600 44	600 44
	Miscellaneous	3,042 00	3,042 00			
	Normal School, Ottawa	3,350 00	3,071 07	278 93		
	School Practical Science	1,200 00	1,192 52	7 48		

	Agricultural College	6,000 00	5,322 73	677 27	.....		
	do Hall	500 00	945 19	.....	445 19	445 19	
	Osgoode Hall	9,377 77	8,564 35	813 42	.....		
	Total Repairs and Maintenance	64,176 43	69,229 54	2,265 17	7,318 28		
Public Buildings	Toronto Asylum	53,000 00	8,560 79	44,439 21	.....		
	do Inspector	10,990 60	11,257 81	.....	267 21		
	London Asylum	45,800 00	38,724 22	7,075 78	.....		
	do Inspector	8,587 00	6,205 66	2,381 34	.....		
	Hamilton Asylum	51,000 00	51,591 56	.....	591 56		
	do Inspector	35,229 39	31,666 01	3,563 38	.....		
	Kingston Asylum	4,200 00	3,391 68	808 32	.....		
	do Inspector	4,400 00	3,153 95	1,246 05	.....		
	Regiopolis Branch Asylum	200 00	55 88	144 12	.....		
	Asylum for Idiots, Orillia	70,300 00	39,571 16	30,728 84	.....		
	do Inspector	14,332 21	7,619 35	6,712 86	.....		
	Boy's Reformatory	5,400 00	5,421 74	.....	21 74		
	do Inspector	3,165 00	3,249 02	.....	84 02	105 76	
	Mercer Reformatory	2,300 00	3,683 55	.....	1,383 55		
	do Inspector	1,469 50	1,960 27	.....	490 77	1,874 32	
	Central Prison, Toronto	500 00	500 00	.....			
	do Inspector	1,900 00	3,810 73	.....	1,910 73	1,910 73	
	Deaf and Dumb Institute	2,000 00	2,002 71	.....	2 71		
	do Inspector	3,152 00	3,147 46	4 54	.....		
	Blind Institute	300 00	800 00	.....	500 00		
	do Inspector	2,236 50	2,887 30	.....	650 80	1,150 80	
	Agricultural College	7,150 00	7,363 96	.....	213 96	213 96	
	Educational Department	24,300 00	31,963 26	.....	7,663 26	7,663 26	
	Normal School, Ottawa	2,800 00	1,407 15	1,392 85	.....		
	School Practical Science	2,000 00	1,701 59	298 41	.....		
	Osgoode Hall	2,000 00	2,550 05	.....	550 05	550 05	
	Government House	3,000 00	1,987 38	1,012 62	.....		
	Parliament Buildings	2,000 00	.....	2,000 00	.....		
	District of Algoma	6,450 00	1,367 86	5,082 14	.....		
	do Thunder Bay	1,800 00	2,397 19	.....	597 19	597 19	
	do Rainy River	1,300 00	1,735 32	.....	435 32	435 32	
	do Muskoka	500 00	459 88	40 12	.....		
	do Parry Sound	500 00	427 17	72 83	.....		
	do Nipissing	8,500 00	8,604 00	.....	104 00	104 00	
	Brocks Monument	200 00	197 90	2 10	.....		
	Repairs Registry Office, Minden	100 00	.....	100 00	.....		
	Total Public Buildings	383,062 20	291,423 56	107,105 51	15,466 87		

No. 13.—STATEMENT, ETC.—*Continued.*

SERVICE.	SUB-SERVICE.	Estimated Expenditure.	Expenditure.	Unexpended.	Over Expended.	Overdrafts of Appropriations,
		$ c.	$ c.	$ c.	$ c.	$ c.
Public Works	Otonabee River Works	2,365 00	2,304 24	60 76		
	Kushog Lake Dam	300 00		300 00		
	Peninsula Creek Inspection	4,410 00	3,701 02	708 98		
	Balsam River Works	7,229 00	6,788 50	440 50		
	Sengog River Works	5,000 00	3,787 62	1,212 38		
	Maganetawan Works	3,592 00	3,012 07	579 93		
	Mary and Fairy Lakes Works	7,700 00	7,394 94	305 06		
	Muskoka Lake Works	1,300 00	216 38	1,083 62		
	Georgian Bay	3,000 00	2,822 53	177 47		
	Maintenance Locks, Dams, etc	6,800 00	7,905 70		1,105 70	
	Surveys, Inspections, etc	5,000 00	945 71	4,054 29		
	Lock Master's Salaries	3,800 00	3,992 00		192 00	
	Total Public Works	50,496 00	42,870 71	8,922 99	1,297 70	
Colonization Roads		106,650 00	112,273 56		5,623 56	5,623 56
Charges on Crown Lands	Board of Surveyors	400 00	335 00	65 00		
	Agents Salaries, etc	22,000 00	21,960 42	39 58		
	Forest Ranging, etc	22,000 00	20,936 67	1,063 33		
	Fire Ranging	15,000 00	13,606 27	1,393 73		
	Special Timber Inspection	3,000 00	401 60	2,598 40		
	Surveys	39,500 00	39,494 51	5 49		
	Total Charges on Crown Lands	101,900 00	96,734 47	5,165 53		
Refunds	Education	3,000 00	3,596 97		596 97	596 97
	Crown Lands	16,500 00	15,652 51	847 49		
	Municipalities Fund	4,834 51	4,834 51			
	Land Improvement Fund	3,619 74	3,619 74			
	Total Refunds	27,954 25	27,703 73	847 49	596 97	

Consolidation of Statutes		21,500 00	31,394 99	.....	9,894 99	9,894 99
Miscellaneous	Charges on Revenue	1,500 00	1,774 92	.....	274 92	
	Canada Temperance Act	25,000 00	5,741 56	19,258 44		
	Marriage Licenses	400 00	490 54	.....	90 54	
	Ontario Rifle Association	1,000 00	1,000 00	.....		
	Ontario Artillery Association	500 00	500 00	.....		
	Expenses of Elections	1,800 00	4,067 00	.....	2,267 00	
	Voters' Lists	2,000 00	911 91	1,088 09		
	Gratuities	14,700 00	19,507 36	.....	4,807 36	
	Indian and Colonial Exhibition	200 00	191 40	8 60		
	Allowance to Attendants, Hamilton Lunatic Asylum	2,000 00	1,996 13	3 87		
	Archaeological Researches	1,000 00	1,000 00			
	Boundary Litigation	2,000 00	430 87	1,569 13		
	Telephone Service	1,300 00	1,195 41	104 59		
	Removal of Patients	6,000 00	8,481 27	.....	2,481 27	
	Prisoner's Aid Society	1,000 00	1,000 00	.....		
	Sanitary Investigations, etc	1,000 00	257 05	742 95		
	Outbreak of Epidemics	1,500 00	758 16	741 84		
	University College, Ladies' Department	700 00	500 00	200 00		
	Vaccine Farm	500 00	500 00	.....		
	Factories Act	4,500 00	4,245 47	254 53		
	Expenses—Municipal Commission	2,500 00	1,851 00	649 00		
	do Mining do	5,000 00	3,898 84	1,101 16		
	Industrial School, Mimico	1,000 00	1,000 00	.....		
	Unprovided Items	50,000 00	12,731 78	37,268 22		
	Total Miscellaneous	127,100 00	74,030 67	62,990 42	9,921 09	
	Grand Totals	3,125,804 12	3,007,037 02	224,746 38	105,979 28	69,221 36
Aid to Railways		.....	247,982 14			
Annuities		.....	52,200 00			
Drainage Debentures Fund		.....	47,684 92			
Tile Drainage Fund		.....	11,100 00			
New Parliament Buildings		.....	159,203 23			
Widows' Pensions		.....	11,041 15			
	Total Expenditure	.....	3,536,248 46			

C. H. SPROULE,
Provincial Auditor.

PROVINCIAL AUDITOR'S OFFICE,
TORONTO, 31st January, 1889.

No. 14.

COMPARATIVE STATEMENT OF EXPENDITURE DURING THE YEARS 1887 AND 1888.

SERVICE.	SUB-SERVICE.	Expenditure, 1887.		Expenditure, 1888.	
		$ c.	$ c.	$ c.	$ c.
Civil Government	Government House	1,850 00		1,850 00	
	Lieutenant-Governor's Office—salaries	2,480 00		2,480 00	
	do expenses	1,340 84		1,506 53	
	Attorney-General's Department—salaries	14,050 00		14,300 00	
	do expenses	2,350 59		2,613 46	
	Educational Department—salaries	19,358 98		19,550 00	
	do expenses	1,828 44		1,837 94	
	Crown Lands Department—salaries	38,867 00		39,125 00	
	do expenses	9,591 76		9,811 57	
	Public Works Department—salaries	16,400 00		16,600 00	
	do expenses	1,925 21		1,799 74	
	Treasury Department—salaries	11,200 00		10,728 33	
	do expenses	2,856 49		4,208 66	
	Provincial Auditor's Office—salaries	4,300 00		5,100 00	
	do expenses	759 58		787 06	
	Agricultural Department	470 67		3,498 07	
	Secretary and Registrar's Department—salaries	13,100 00		14,450 00	
	do expenses	3,215 18		3,731 10	
	Registrar General's Office—salaries	5,700 00		6,337 68	
	do expenses	3,308 72		3,574 20	
	License and Administration of Justice Branch—salaries	4,818 00		6,306 00	
	do do expenses	624 35		465 33	
	Immigration Department—salaries	1,300 00		1,300 00	
	do expenses	233 00		217 50	
	Public Institutions Department—salaries	7,625 00		7,650 00	
	do expenses	2,135 02		3,089 37	
	Board of Health—salaries	4,063 00		4,075 00	
	do expenses	2,827 43		2,261 91	
	Official *Gazette*	3,126 08		2,759 08	
	Queen's Printer's Office—salaries	2,300 00		2,300 00	
	do expenses	96 60		97 55	
	Inspection of Registry offices	1,425 00		2,384 30	
	do Insurance Companies—salaries	2,700 00		2,700 00	
	do do expenses	762 63		1,189 86	
			189,289 57		200,685 24
Legislation	Salaries	12,650 00		12,950 00	
	Sessional writers, messengers and pages	14,478 10		13,512 10	
	Postages and cost of house, Post Office	3,003 37		3,524 40	

Administration of Justice	Stationery, printing and binding	22,290 53		26,364 62	
	Printing Bills and distributing Statutes	3,402 59		4,346 46	
	Library	3,044 87		3,130 07	
	Indemnity to members	58,467 60		56,101 60	
	Contingencies	5,575 40		7,101 52	
			123,602 46		127,030 77
	Supreme Court of Judicature	25,410 06		24,118 62	
	Court of Appeal	1,295 10		1,695 01	
	High Court	3,862 45		4,185 79	
	Chancery Division	11,294 14		11,475 38	
	Queen's Bench Division	6,649 09		6,651 47	
	Common Pleas Division	5,109 35		5,103 67	
	Surrogate Judges, etc.	19,220 00		21,055 98	
	Crown Counsel Prosecutions	8,744 32		11,471 40	
	Administration Criminal Justice	132,920 15		141,919 71	
	Inspection of Legal Offices	2,862 88		3,816 30	
	Inspection of Division Courts	3,768 41		4,273 38	
	Special services	4,655 51		3,335 75	
	Sheriffs fees, etc.	4,631 86		4,993 96	
	Seals and other contingencies	227 38		481 40	
	Registration books	287 50		211 65	
	Shorthand Reporters	10,700 00		10,700 00	
	Constitutional Questions	1,356 77		21,193 91	
	Grouped Counties	2,671 43		729 75	
	Ditches and Water Courses Act	378 20		303 21	
	Deputy Clerks of the Crown and Pleas	17,200 00		17,200 00	
	Local Registrars	5,328 12		6,040 00	
	Land Titles Act	4,976 10		5,258 47	
	Local Masters of Titles	.....		1,523 05	
	District of Algoma	13,751 42		18,206 49	
	do Thunder Bay	7,908 93		9,674 75	
	do Rainy River	10,938 77		9,894 94	
	do Nipissing	5,499 05		7,445 53	
	do Parry Sound	2,499 58		3,494 57	
	do Muskoka	2,734 03		3,968 97	
	Provisional Co. of Haliburton	150 00		150 00	
	Provincial Police	7,464 49		7,912 51	
	New Judicial Districts	.....		2,322 15	
			321,495 09		373,898 80
Education	Public and Separate Schools	239,997 80		238,362 18	
	Poor Schools	21,997 50		21,932 14	
	Model Schools	8,398 96		8,660 71	
	Teachers' Institutes	1,988 20		1,997 41	
	High Schools and Collegiate Institutes	90,396 65		92,100 00	
	Training Institutes	1,893 10		2,100 00	
	Inspection Public and Separate Schools	39,102 84		39,565 70	
	Inspection Normal, High and Model Schools	11,261 21		11,235 10	
	Departmental Examinations	11,658 51		12,567 16	
	Normal and Model Schools, Toronto—salaries	17,311 00		18,312 50	
	do expenses	1,807 47		1,304 53	
	Normal School, Ottawa, salaries	19,210 00		17,850 00	

No. 14.—Comparative Statement—*Continued.*

SERVICE.	SUB-SERVICE.	Expenditure, 1887.		Expenditure, 1888.	
		$ c.	$ c.	$ c.	* c.
Education	Normal School, Ottawa, expenses	1,857 19		2,026 92	
	Museum and Library, salaries	2,800 00		2,966 00	
	do expenses	935 52		1,472 65	
	School Practical Science, salaries	4,600 00		4,849 67	
	do expenses	2,166 36		1,929 16	
	Mechanics' Institutes	26,107 59		29,890 36	
	Art Schools	5,068 57		4,630 67	
	Literary and Scientific	2,000 00		2,000 00	
	Miscellaneous	1,943 62		2,422 44	
	Superannuated Teachers	58,295 33		58,290 00	
			570,760 42		579,465 30
Public Institutions	Toronto Asylum	96,405 18		103,613 43	
	London do	120,461 15		126,371 73	
	Kingston do	81,353 57		87,198 58	
	Hamilton do	92,928 55		113,275 07	
	Orillia do	27,212 47		47,681 60	
	Deaf and Dumb Institute	40,044 53		42,061 39	
	Blind Institute	33,317 36		35,232 07	
	Central Prison, Toronto	62,321 87		59,728 74	
	do Industries	27,354 89		32,305 62	
	Reformatory for Boys	39,528 89		43,362 09	
	do Females	29,816 16		30,772 37	
			650,744 62		721,602 69
Immigration			11,795 94		7,952 39
Agriculture and Arts			130,567 14		137,054 46
Hospitals and Charities			106,230 62		113,686 14
Repairs and Maintenance			63,250 15		69,229 54
Public Buildings			234,782 69		291,423 56
Public Works			40,990 23		42,870 71

Colonization Roads			122,974 78		112,273 56
Charges on Crown Lands			94,538 80		96,734 47
Refunds	Education	3,815 80		3,596 97	
	Crown Lands	8,872 48		15,652 51	
	Municipalities' Fund			4,834 51	
	Land Improvement Fund	4,040 93		3,619 74	
	Miscellaneous	8,000 00			
			24,729 21		27,703 73
Statute Consolidation			27,759 27		31,394 99
Miscellaneous	Law stamps and Licenses	648 27		1,774 92	
	Canada Temperance Act	24,525 33		5,741 56	
	Marriage Licenses	397 94		490 54	
	Ontario Rifle Association	1,000 00		1,000 00	
	do Artillery do	500 00		500 00	
	Insurance on Public Buildings and Furniture	3,683 58			
	Expenses of Elections	69,549 74		4,067 00	
	do Contested Elections	693 68		465 14	
	Revision of Voters' Lists	1,621 99		911 91	
	Gratuities	13,681 02		19,507 36	
	Colonial and Indian Exhibition	912 78		191 40	
	Boundary Award	504 30		430 87	
	Archæological Researches	1,000 00		1,000 00	
	Ryerson Monument	2,000 00			
	Telephone service	1,157 50		1,195 41	
	Prisoners' Aid Society	1,000 00		1,000 00	
	Removal of Patients	5,756 95		8,481 27	
	Sanitary Investigations	335 36		257 05	
	Outbreak of Epidemics	189 54		758 16	
	Vaccine Farm	250 00		500 00	
	Niagara Falls Park	1,886 68			
	University College, (Ladies' Department)	512 00		500 00	
	Sundry services	1,575 40			
	Caligraph	450 00			
	Industrial School, Mimico	6,000 00		1,000 00	
	Factories' Act	1,984 50		4,245 47	
	Allowance to attendants, Hamilton Lunatic Asylum			1,996 13	
	Expenses Municipal Commission			1,851 00	
	do Mining do			3,898 84	
	Unprovided items	6,986 41		12,266 64	
			148,802 97		74,030 67

No. 14.—Comparative Statement—*Continued.*

SERVICE.	SUB-SERVICE.	Expenditure, 1887.		Expenditure, 1888.	
		$ c.	$ c.	$ c.	$ c.
Aid to Railways			247,982 14		247,982 14
Drainage Debentures			16,366 39		47,684 92
Tile Drainage			13,800 00		11,100 00
Annuities			45,950 00		52,200 00
New Parliament Buildings			164,678 29		159,203 23
Common School Fund			100,000 00		
Widows' Pensions					11,041 15
Surplus Distribution Fund			177 12		
Land Improvement Fund—Special.					
Principal			402 59		
Interest			301 94		
			3,454,372 43		3,536,248 46

C. H. SPROULE,
Provincial Auditor.

Provincial Auditor's Office,
31st January, 1889.