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The Municipal Miscellany, devoted to the dissemination of useful information relating to Municipal and other local Institutions published monthly, at \$1 per annum; six copies for \$5. Address all communications to G. E. NEILSON, publisher Municipal Miscellany, Arnprior, Ont.

## Calendar for December, '91.

- 1. Last day for Councils to hear and determine appeals where persons added to collectors' roll by clerk. Sec. 154 Assessment Act.
- Collector to return roll unless Council extend time. Sec. 132 Assessment Act.
  - Last day for payment of taxes by voters in municipalities passing by-laws for that purpose. Sec. 489 Municipal Act. Last day for payment of taxes to save five per cent additional
- where by-laws passed for that purpose.

  Return under oath of collectors to treasurer of persons who have not paid their taxes on or before 14th Dec. (when by-laws have been passed requiring taxes to be paid that day. Councils of towns, townships and villages to hold meeting this day.
- this day. Sec. 263 Municipal Act.

  Last day for local treasurer to transmit to clerk of municipality a list of persons who have not paid their taxes on or before 14th Dec. where by-laws passed requiring payment
- at that time. Sec. 251 Municipal Act. Last day for posting notice of nominations.
- High, public and separate schools in cities, towns and villages
- Rural, public and Separate schools close. Last day for posting up treasurers' financial statement. Sec. 263 Municipal Act.
- Nomination day for municipal councillors, and also public school trustees where school boards have required the latter to be elected at same time as municipal councils.

## QUESTION DRAWER.

I am a ratepayer living in an incorporated village which by the Dominion census lately taken is shown to have a population of a little over 2,000. Nearly all of us would like to be dubbed townsmen instead of villagers, but there are some who fear that the change of title would entail heavier burdens of taxation, and would be glad if you would tell us something about the way to proceed to get our village incorporated, and also the probable expense of doing so, as well as the difference in the running expenses between a village and a town.

The statement of our correspondent in reference to the ambition of the villagers to become townsmen does not surprise us. It is a failing (?) common to nearly ail persons similarly situated. The difference in expense in running a village municipality as compared with that of a town is not necessarily much increased by the change, but the experience of most towns is that actually, whether necessarily or not, the expenses have been considerably increased. The cause of the increased expense is attributed to the fact that town councillors are elected for wards, and allow sectional interests to sway their judgment in the matter of local expenditures. Whether this is the case or not we do not undertake to say. A small town does not require any more officials than a village, and where no payment is made to councillors for their services, an increase in the number at the council board need not make any difference in the expense so far as the officials are concerned, therefore if a majority of the villagers prefer the affix "town of " instead of " village of " and are inclined to

be prudent in expenditures we think they need have nothing to dread on the score of increased taxation from the change. The first step is for the council to pass a bylaw ordering a census of the population to be taken. The census lately taken for a different purpose would not do. as the Municipal Act contemplates a census taken under and by virtue of a local by-law, which has to be certified to by the head of the corporation, and under the corporate seal, before being sent with the application to the Lieutenant Governor. The census having been taken, the next thing to make sure of is that the area of land covered by the municipality and containing the necessary population as shown by the census, does not exceed the limit laid down, which is 500 acres for the first 1,000 population and 200 additional acres for every additional 1,000 inhabitants. If the municipal bounds are a little too extensive for the population it may be squeezed in a bit by deducting the acreage occupied by streets. The amount of land included in the proposed boundaries of the town is important, as it is not at all likely the Lieutenant Governor would sanction the inclusion of a mile or two of the adjoining townships to make up sufficient population. It is quite likely that a certified plan of the proposed boundaries of the town would be necessary to be made by a surveyor and sent with the application and other documents in order that the government might be satisfied as to the requirements of the law in regard to the area of land to be included within the proposed town corporation. The census and the area having been ascertained and found satisfactory by the village council, their next proceeding would be to insert a notice during three months in a newspaper published in the municipality. If none published in the village, then notices must be posted up in four public places in the village and also published in a newspaper in the county town for three months, setting forth the intention of the council to apply for the erection of the village into a town and stating the limits intended to be included therein. The lawmakers evidently intended, by three months notice, to give the ratepayers sufficient time to discuss the the matter in the evenings while sitting on the village counters, perchance they may repent of their ambition before too late. This formality having been gone through with, and the people being still of the same mind, the census is duly certified to and signed by the reeve, the corporation seal is attached, the application is filled out and signed by the reeve and clerk—though the clerk's name may not be considered necessary as the law is silent on that point—and affidavits proving the publication of the notice as laid down having been included with the other documents, all are forwarded to the Provincial Secretary to be laid before the Lieutenant Governor of the province for his approval. If these formalities are properly observed, and approval of the change given, the municipality is forthwith proclaimed and gazetted under the corporate name of the "Town of ," and the inhabitants are thenceforward entitled to