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ST. THOMAS, AUGUST 1, 1899.

The late outbreak of smallpox in the township of Walford cost \$1150. The county council of Leeds and Grenville granted \$400 to assist the township.

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The valuation of the property of Telephone and Telegraph Companies for assessment purposes would be simplified if assessors would proceed under the provisions of section 47 of the Assessment Act and require the companies to furnish a written statement of property liable to assessment.

* * *

Henry Oaten, ex-clerk and treasurer of Gravenhurst, has had his trial, and after pleading guilty to the charge of embezzling town funds, has been sentenced to serve three years in the Kingston penitentiary. Considering all the attendant circumstances, the sentence is an extremely heavy one. Oaten was not a criminal in the ordinary sense. He erred, it is true, but who has not. Instead of skipping out and trying to evade the punishment of his crime, he manfully faced the people, offered to strip himself of every dollar he possessed, and of all his friends could raise, and promised to make up what was lacking. It is needless to say that the people who permitted him to starve or steal, refused to accept his offer of compromise. They will doubtless claim that they would be committing another crime by compromising a felony in allowing Mr. Oaten to pay off part of his defalcation and escape punishment; but supposing Oaten had been able to restore all the money misappropriated, there would have been no crime to punish. It is a sad thing to see a man who has occupied so prominent a position in the community as Mr. Oaten, sent to the penitentiary as a common felon. The only thing now which can possibly be done is to petition the government for a reduction of the sentence.—*North Star*, Parry Sound.

Anderdon vs. Burns.

REFEREE MARCON'S REPORT.

Amherstburg *Echo*: This action, which is one of considerable importance to the ratepayers of the township of Anderdon in particular and to the county in general, was commenced by the plaintiff to recover from the ex-township collector Burns the sum of \$388.66, the amount of an alleged shortage as found by a special auditor, Mr. Reaume, upon examination of ex-treasurer McCarthy's books. The case came on for hearing before Mr. Justice Rose at the non-jury sittings in the Autumn of 1898. Ex-treasurer McCarthy was added as a defendant and the trial of the action was postponed. The plaintiff's claim was amended by asking the same relief against McCarthy as had originally been claimed from Burns. The matter came up again before Mr. Justice Street and an order was made whereby the matter was referred to F. E. Marcon, Esq., as referee, to ascertain and report upon the facts, the question of costs being reserved for hearing by the Court. The following is the report of the referee:

"Pursuant to the order of reference made herein by his Lordship, Mr. Justice Street, and dated the 22nd day of March, 1899—Upon hearing the evidence adduced by all parties and upon hearing counsel for all parties, I find there is due from the defendant McCarthy to the plaintiffs the sum of \$388.66 with interest at 6% per annum from Dec. 10th, 1897. The evidence of Oliver Reaume and Henry Odette fully sustained plaintiff's claim to this sum and stands uncontradicted. In regard to the counter claims as for the sum of \$71.96 the defence or defendant, Burns, as shown by his pleadings, admits that he paid this sum by mistake and inadvertence by reason of an error in certain additions. I find that this amount went into the hands of the treasurer (McCarthy) and I also find that the plaintiffs should not repay it, and this mistake was not as to a fact. The other portion of the counter claims I find should also be dismissed as against the plaintiff, and these two items, the sums \$71.98 and \$286 should be repaid defendant Burns by the defendant McCarthy, this money having been received by him through his daughter, Miss McCarthy. And I further report I have not placed any reliance in Miss McCarthy's evidence, she having falsified the books and destroyed receipts, cheques and other documentary evidence. The above cited case also applies in this instance. As to the question of costs, I think, under all circumstances, the costs of this action, and of this reference, should be borne and paid by the defendant McCarthy, because the original action was brought against Burns for the \$388.66, and it was only on the examination of Miss McCarthy, by order, that it was found that McCarthy, ex-treasurer, should be and was added as a party defendant. And I

further report that the evidence of Mr. Neff, expert accountant, was of a material and great assistance to me in coming to the above findings, and would suggest that Mr. Burns' costs of obtaining Mr. Neff's service be allowed. And any of the defendant Burns' counter claim to obtain the above result I have allowed. Stillwell vs. Toronto 20 Ont. All of which is respectfully submitted." F. E. MARCON, Referee.

Municipal Audit in England.

In concluding a valuable treatise on English Local Government, Dr. Blake Odgers offers the following suggestions:

The accounts of all our local bodies should be audited by the district auditors of the Local Government Board. I have no doubt that the elective auditors honestly try to do their duty. But they are often personal friends of the leading members of the vestry or council whose accounts they are appointed to audit; they have had, as a rule, no professional training as auditors, and have no legal knowledge to enable them to decide which items of expenditure are permissible and which are not.

Further restrictions should be placed on the power of local authorities to apply to Parliament for borrowing powers behind the back of the Local Government Board.

Every local authority should prepare and publish an annual budget—a detailed estimate of its probable income, and its probable expenditure for the coming year. At the close of the year it should prepare and publish a detailed account of the actual expenditure of the year. This is done, I know, in some cases, but not in all. Every ratepayer should be able at any reasonable time, to obtain a copy of both statements without difficulty. And the accounts should be stated clearly in a simple form that will be readily intelligible to those who provide the money which the local authority spends.

The author attaches most importance, perhaps, to the independent official audit which is now only applied to the district councils. Some of the larger municipalities, however, engage professional auditors who are as independent and as competent as the Local Government officials.

Re Raymond and City of Brantford.—Motion for a mandamus to compel the city corporation and clerk to hold an election for the office of mayor. The applicant was elected mayor in January last, and recently sent in his resignation, having been appointed postmaster of the City of Brantford. The resignation was in writing, and the document contained a proviso that it should not take effect until the following day. This was accepted by the council on the day on which it was offered. It was, for the corporation and clerk, contended that the document was not a resignation, but only a notice of intention to resign. Held, that it was a sufficient operative resignation. Order made for a mandamus as asked without costs.