

except such as are on the assessment roll, nor is there any other machinery provided to ascertain or make a return of the number. It is therefore important that the assessors should have taken pains to make his roll complete in that respect, in order to prevent great grumbling on the part of those who pay but find that their neighbors are allowed to escape through the assessor's oversight. In townships or other municipalities where the people wish to dispense with the dog-tax, immediate steps should be taken to get a by-law passed to do so, otherwise the clerk has no option in the matter. Query—Under subsection 15 of section 489 of the Municipal Act, giving powers to all municipalities to levy a rate on dogs, etc. by by-law, and which section has not been repealed, and where a town or village council for instance has, as therein authorized, passed by-laws to levy a rate in some cases much higher than laid down in chap. 62, will it be necessary to add the amount laid down in the latter chapter as well, or will the rate provided by the existing by-laws cover the whole ground and comply with chap. 62 as well as section 489 of the Municipal Act?

THE Municipal Act of 1891 has made a change in respect of the voters' lists to be used at municipal elections. Section 132 of the Municipal Act required the clerk to furnish for each polling sub division a copy of the voters' list according to Schedule C. properly filled in with the names of voters, additions, etc. As Schedule C. is not arranged in the same order, and has other information and columns differing from the voters' list, it became necessary at each election for the clerk to make out for each polling sub division a new voters' list with the names taken from the printed list. In copying there is always a certain liability of errors creeping in, especially if the clerk did not take the precaution to get an assistant to compare copy, besides it entailed a great deal of additional labor on the clerk within a very limited time, as he could not tell until after the nominations whether the election was to be contested or not. We often thought that this extra work might be avoided by using the printed voters' lists, and allowing the poll clerk at elections to fill the names into a poll book according to Schedule C. This we are pleased to see has been done by the Legislature at last session. In future, therefore, the copying will be done away with, and the printed lists taken as the guide to the deputy returning officers as to who are qualified voters, his poll clerk having to enter the names of voters as they vote. The deputy returning officers must in future before signing his name or initials on the back of the ballot paper place a check or mark opposite the name of the voter on the printed voters' list to signify that such voter has been entered on the poll book and attended to vote.

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The local medical health officers, a majority of whom, we believe, perform the duties appertaining to the office without remuneration, are not expected to make themselves very officious except when something more than ordinary requires it. It is so with the local boards of health in villages and townships. As a rule there are no prevalent diseases of a dangerous, contagious nature, and excepting as a wholesome check on those who might be disposed to

endanger the neighborhood through filth, local boards of health, sanitary officers, and medical health officers in municipalities outside of the towns and cities are not overburdened with labor, and municipal expenses connected with that branch of the service have not heretofore been a great cause of complaint.

By an amendment of the Public Health Act passed at the last session of the Legislature, the local medical health officers get a slap in the face for their lack of activity. The new clause recites that "whereas it may be desirable in the interest of the public health, that there should be instituted a system of health inspection more thorough" than at present, "owing to the expense attendant upon the appointment of an active and efficient medical health officer for every municipality, any county council may appoint one or more county or district medical health officers." Where a county council appoints a county health officer or officers, the powers now possessed by medical health officers within the county or portion of a county for which such county health officer is appointed, shall be deemed to be thereby transferred to and vested in such county health officer or officers, and all sanitary inspectors within the jurisdiction to be defined in the by-law appointing a county health officer shall be subject to his direction and control.

It will now be in order for medical gentlemen who may be aspirants for this new office to commence to pull the strings. The appointment of county medical health officers as yet is not compulsory on county councils, and we doubt if a majority of the reeves in rural counties will be willing to add another salaried officer to the list of county officials. The next amendment will probably be one of a more compulsory nature in this respect, as very likely the promoters of this new scheme will see that their plans are not frustrated by any dilatoriness on the part of county councillors. There are, no doubt, some good arguments in favor of county medical officers, the chief of which so far as we see is that it removes the responsibility from local men who in many cases are averse to risk their popularity with their immediate friends and acquaintances, and on that account do not enforce the law rigorously.

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Section 340 of the Municipal Act authorized corporations to pass by-laws for contracting debts by borrowing money and for levying rates for payment of such debts. These rates are to be based on the assessed rateable property as appears by the last revised assessment roll. The by-law has thus to specify a sum to be raised annually for the payment of the annual interest, and also a certain sum to be raised annually for the payment of the debt when it falls due. This latter annual sum is called the sinking fund, and is to be kept on hand or in bank or otherwise invested so as to be forthcoming when necessary to be paid even if not due for twenty or more years. As by the increase of rateable property in a municipality it is generally found that the rate provided by the by-law will, as the years pass along, raise a very much larger sum than will be required to pay the debt when due, many councils have in the meantime used this sinking fund for other purposes so as to lighten the burden of taxation on the ratepayers. Indeed the increase in property has been such in some