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ST. THOMAS SEPTEMBER 1, 1902

Mr. Thomas McKee, who has been for many years clerk of the county of Essex, died on the 31st of July last.

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The convention of the Municipal Association will be held in Montreal on the 15th, 16th and 17th days of this month.

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The electors of the town of Cornwall have unanimously carried a by-law to give a bonus of \$15,000 and free site to a new furniture factory.

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Mr. John F. Millen, of the township of Gosfield North, has been appointed clerk of the county of Essex, in the place of Mr. Thomas McKee, deceased.

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Mr. John H. Hawkins, jr., has been appointed treasurer of the township of Elizabethtown in the place of Mr. John Halliday who recently resigned.

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The electors of Stratford have carried a by-law authorizing the city to guarantee the bonds of the Kemp Manure Spreader Company, to the amount of \$15,000 by the large majority of 1084.

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Stouffville, one of the most progressive of the smaller towns, has voted \$5,000 for the macadamizing of its main street, and it is the intention of the energetic council to make this one of the finest streets in Ontario.

An excellent sample of concrete work, just completed, is to be seen in a culvert built over the stream crossing the main street. The culvert has a ten foot arched span, and is one hundred feet in length.

The council of the township of Elizabethtown has had an audit of the books and accounts of the late treasurer of the municipality made, by an auditor specially appointed for the purpose. This auditor recently presented his report to the council, and it shows that the treasurer was indebted to the township in several amounts that he had not paid over or accounted for at the time of filing his resignation. At its meeting on the 21st July last, the council passed a resolution instructing its solicitor to take immediate steps to recover the amount due the municipality from the late treasurer and his bondsmen, as shewn by the report of the special auditor.

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We are in receipt of the August number of the "Industrial A vocate," a monthly industrial and financial journal published in Halifax, N. S., and Sydney, C. B. Its object is the furthering of the interests of the financial institutions and mining and other industries of the Maritime Provinces in particular, and of Canada generally. It contains departments devoted to mines and miners, steel ship building, the iron and steel industry, insurance and finance, the coal industry, lumbering, wood pulp and forestry, the fisheries, transportation and communication, patent news, sanitation, articles on the fast Atlantic services and the manufacture of rope and twine in Canada, and numerous other articles of general interest. Its news notes and statistics as to mines, mining, and mining stocks are particularly interesting as pertaining to an industry which is bound to play an important part in the development of this great country.

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The extent to which the property of street railway, telegraph, telephone, light and power companies are exempt from assessment and taxation was the subject of a recent decision by the Court Judge of Lincoln County. The Cataract Power Company appealed against its assessment in the Township of Grantham, and their counsel on the hearing of the appeal, argued that under the provisions of subsection 4 of the Assessment Amendment Act 1902 (chap. 31) all the plant and appliances of the company except those located upon the streets, roads, etc., are exempted, and that the only property of the company now assessable is its land, its buildings and those appliances, etc., which are located on public places. court accepted this view and struck from the assessment roll all the plant and appliances of the company situate upon its own premises. These were formerly assessable as "scrap," but are now freed from taxation of any kind. As the most valuable part of the Cataract company's plant is located upon its own land the effect of the decision was to cut down the assessment from \$110,000 to \$25,115. The assessment of the poles and wires on the highway was increased from \$500 to \$6,300, this amount being included in the sum above mentioned.

Remuneration of Councillors in Towns.

The following appeared in a recent

issue of one of our exchanges:

"Why is it that the mayor and councillors are afraid to vote themselves a salary? \$500 for the mayor and \$100 each for the councillors is not too much. No man would give his time and ability to running another person's business for glory, to say nothing of the abuse he is bound to incur. If the council is afraid, the people will object and think they are making a steal, let them pass a by-law that the mayor and councillors for next term receive the above salary.

The town cannot run itself and the men who the peo le choose to manage

their affairs should be paid."

In so far as the remuneration of the councillors is concerned our contemporary is advising the passing of an illegal by-law. Sec. 280 of the municipal act makes provision for the remuneration of the HEAD of the council of any county, city, TOWN or village to the extent determined upon by the council of the municipality. Under this section the council may pass a by-law providing for the payment of a salary to the MAYOR of the town only. Sub. section 1 of section 538 of the act authorizes the councils of COUNTIES and TOWNSHIPS to pass by-laws "for paying the members of the council for their attendance on council," or "for paying any member while attending on committee of the council, at a rate not exceeding \$3 per diem, and five cents per mile necessarily travelled (to and from) for such attendance." Sub. section 2 of this section makes provision for the remuneration of the aldermen, etc., in cities having a population of 100,000 or over. There is no provision made anywhere in the statutes for the payment of any remuneration whatever to councillors in

We observed in a recent report of a township council meeting, a resolution appointing the clerk of that township to meet the clerk of an adjoining township to equalize the assessment of a union school section formed of parts of the two townships. We fail to find any statutory authority for the passing of a resolution of kind. Since municipal councils derive all their powers from the statutes, they are always courting danger, expense and litigation when they assume to take proceedings not thereby authorized. Section 54 of the Public Schools Act, 1901, contains the law in regard to this matter. By this section the ASSESSORS of the respective municipalities interested are required to perform this duty once in every three years, after they have completed their respective assessments, and before the first day of June. An equalization made by any officials other than those mentioned in this section would be practically a nullity, and in no way binding on any of municipalities or ratepayers concerned.