

2. A non-resident having both real and personal property in a municipality, said personal property is locked up in the house, is the tax collector allowed to break open the house to seize the property for taxes?

3. Is two cents on the collar the highest rate a municipality can collect?

4. And does that include what poor school grants they make?

5. At court of revision, has court any authority to alter an assessment supposing no appeals are in?

1. No.
2. No.
3. Yes.
4. No.
5. No.

We notice from proceedings of various councils throughout the province, that when treasurers give new bonds the old bonds are generally cancelled and ordered to be given up. This is a mistake. The liability of bondsmen commences with the date of the bond, and if after the treasurer's bond is cancelled and given up, irregularities are discovered which took place, or were commenced previous to the date of the new bond, the council would have no claim on the security, whereas, if the old bond had been retained the council would then be in possession of securities covering the whole of the treasurer's term of office. A new bond may be accepted and the securities relieved, but the bonds should remain in the possession of the municipality. When the treasurer ceases to hold office, the bond should be filed as other documents belonging to the municipality.

#### Publications Received.

*The Municipal Index* by Mr. A. M. Dymond, Law Clerk to the Legislative Assembly. Carswell & Co., publishers.—When the Consolidated Municipal Act was issued last year in separate form, the only objection noticed was that the index should have been more complete. The Municipal Index, which is in reality, a digest of the enactments of our provincial legislature affecting in any way the powers and duties of municipal councils and their officers, is, we believe, so much of a necessity to municipalities, that the legislature should supply each clerk with at least one copy, and complete the good work commenced last year by the consolidation of the Municipal and Assessment Acts. The index has but to be seen to be appreciated, and we hope it will form a leading feature of future editions of the revised statutes of Ontario.

*Consolidated By-Laws of the Village of Ailsa Craig.* E. B. Smith, Clerk.—The consolidation consists of the passing of one by-law to amend and consolidate certain by-laws of the village. The new by-law which contains 192 sections neatly indexed, reflects great credit on the clerk to whom the duty of its preparation was entrusted.

*Statement of Receipts and Expenditures, Township of Plympton, 1892.*—This report is very neatly printed, and worthy of having the name of the treasurer printed in connection with it.

*Financial Statement of the Corporation of the City of Brantford.* James Wood-yatt, City Clerk.—In addition to the statement of the financial transactions of the municipality during the past year, a statement showing the progress of the municipality during the last sixteen years is included. The auditors seem to have given their work every attention, and we see no reason why the name of the gentleman who handles the finances for the city should not have been mentioned.

*The Minutes, Reports and By-laws of the County of Lambton for January Session, 1893, with Auditor's Report on Accounts of E. A. Vidal, Treasurer for the year 1892.*

*Auditor's Report, Township of Sullivan, A. Stephen, clerk.*

*Minutes and Proceedings, January Session, County Council County Grey, also Auditor's Reports, 1892.*

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