

either of these offices or to any two or to all of them (18). It is thought that the election of Trustees at large will give an opportunity to get the very best men in the whole corporation to serve in this important capacity. In most of the States the directors of an irrigation district are elected from small subdivisions of the district, but this principle has not always resulted in getting the most public-spirited men on the directorate.

The Assessor is made an elective officer because the post he is to fill is one which will essentially concern every land-owner in the corporation. The Trustees will sit as a Court of Revision over the acts of the Assessor. If they had the appointment of this officer they would have the whole matter of assessment under their control. As they are themselves interested parties this would not be a suitable arrangement.

In California the plan of having the Assessor elected at large has worked well. The respective owners are more satisfied to abide by assessments made by a man of their own choosing. Moreover, directors of districts have frequently become involved in petty wrangling which divided them into two factions; such a situation has been known in some districts to extend over a period of six or eight years. It has been very fortunate in these cases that the Assessor was nominated and elected at large, and was thus kept aloof from any sectional or partizan disputes.

Under the Bill as introduced last year it was required that the Assessor be an irrigation engineer. This has not been followed in the revision. Where it is necessary that estimates of irrigable areas be made or that land be classified with respect to susceptibility to irrigation, this can be accomplished under subsection (3) of section 91 of the revised Bill, under which the Assessor may employ men specially skilled to do this work, whose appointment is to be approved by the Board.

The difficulties presented by the work of assessment under the proposed Bill are not as great as they appear at first sight; and if the Assessor be a man of common-sense ideas and good judgment it is thought that he will handle the situation satisfactorily, and with perhaps less expense to the corporation than if it were required that he be an irrigation engineer.

ELECTION MACHINERY.

The "Municipal Elections Act" has been followed closely in all matters of election procedure. In general, the duties which are exercised by the Municipal Council and the Clerk of the Council in municipal elections are to be fulfilled by the Trustees and the Chairman of the Trustees of the corporation respectively. In one or two instances duties ordinarily cast upon the Returning Officer are given to the Trustees or their Chairman.

The election upon the creation of the corporation is arranged for in the following manner: The Board of Investigation in its report to the Minister is to make a recommendation with regard to suitable precincts and polling-places, and as to what the number of the Trustees of any particular corporation is to be (9 (k)). The Minister, if he approves the report of the Board, is to cause notices of the election to be published, is to appoint a Returning Officer, Deputy Returning Officers, and five persons who are to act as a Court for the Correction of Voters' Lists, and is to make any other necessary arrangements for the holding of the election (13 (a-g)).

The expenses incident to this election are to be borne from a fund which the petitioners are to deposit at the time of filing the petition for incorporation (5 (4) (f)). The Returning Officer is to prepare the voters' list from certified copies from the Provincial or municipal assessment rolls, which are to have been previously prepared by the Assessor of the assessment district or the Clerk of the municipality, as the case may be (13 (g) and 23). As improvements are not to be taken into account in the proposed Bill, the difference in land-valuations in the two rolls will probably be slight, and, at any rate, they constitute the only convenient standard of valuation available for use at this election.

For any election subsequent to the one upon the creation of the corporation, the assessment roll of the corporation is to be used as the basis of the voters' list (20).