

Voters' Lists.

After the clerk receives the printed voters' lists he is required to post up one copy in his own office, and deliver or transmit by post, registered, three copies to each judge of the county court of the county to which, for judicial purposes, the municipality belongs, and two copies to each of the following persons: Every member of the municipal council of the municipality, except the reeve, the treasurer thereof, the sheriff of the county, the clerk of the peace, every postmaster in the municipality, every head master or mistress of the public or separate schools in the municipality. The clerk is also required to deliver or transmit by post, registered, ten copies to each member of the house of commons and legislative assembly for the electoral district in which the municipality or a part thereof lies, every candidate for whom votes were given, at the then last election for the house of commons and for the legislative assembly, and the reeve of the municipality.

The clerk is also required to publish notice of transmission and posting up of the list in some newspaper published in the municipality, or, when no paper is published in the municipality, then in some newspaper published either in the nearest municipality in which one is published, or in the county town. The notice should be given in form 3, of the Voters' List Act; one insertion of notice is sufficient.

Owing to the time in which voters' lists are generally published, clerks will find difficulty sometimes in transmitting copies to the head master or mistress of the public schools in the municipality. The great majority of the lists are published during the holidays when the teachers are absent from the schools. In many cases where teachers have resigned, new teachers have not been appointed, and as a consequence, the clerk is unable to comply with this provision of the Act. We would suggest that where teachers are not known or are not residents, that copies be mailed, registered, addressed to the teacher in care of the secretary-treasurer.

Within thirty days after the publication and posting up of the list, notice of errors or omissions in the list may be given to clerk or left for him at his residence or place of business, in writing. If the office of the clerk is vacant from any cause, the notice may be given to the head of the council of the municipality. The proceedings thereafter by the clerk, judge or parties respectively, and their respective powers and duties shall be the same as in the case of an appeal from the court of revision.

A recent amendment to the Voters' List Act provides for sending notices by mail to parties whose qualification is Manhood Franchise, and concerning whom appeals have been entered, in respect to the Voters' List. Full information will be given in next issue.

Collectors' Rolls.

The preparation of collectors' rolls will, during the next two months, engage the attention of municipal clerks. Section 119 of the Assessment Act refers to these duties. It is very necessary that the work of the clerk in this respect should be accurate, as the financial business of the municipality depends on the payment of correct amounts by the parties liable under by-laws that may have been passed in accordance with the Municipal, Drainage and other acts. The first duty of the clerk should be to enter as much of the Assessment Roll as is required in the collector's roll, and ascertain the total assessment of the municipality. This will be required by the council in striking the rate. In townships, clerks will find it to their advantage in checking these additions to ascertain the valuation of each school section, and the total valuation of all the sections should agree with the total of the assessment roll.

Owing to the difference in the rates imposed, clerks should be very careful in checking over the valuations of the different school sections in their municipality to see that the assessor has made no errors, and that the property rightly belonging to the section is assessed therein. Trustees generally like to know the valuation of their sections, and in order to obtain a requisition from them in proper time, it is advisable to send each secretary-treasurer a circular or letter giving the valuation of his school section as it appears on the assessment roll for the year, and enclose a blank form of requisition to be filled in, signed by the trustees and to be returned to the clerk on or before the first day of August. This would insure uniformity of requisitions. The circular should also direct the trustees to enter in requisition the full amount required by them, and the council in levying the school section rates can deduct the amount to be raised by the general public school rate imposed under section 109.

Amendments to Municipal Act, 1893.

The Ontario Legislature, as usual, was successful in passing several amendments to the Municipal Act, consolidated last year, and officers of municipalities will require to become acquainted with thirty-three new sections and numerous sub-sections.

Section 38 is amended by increasing the number of inhabitants required to be in a union of counties before a separation can be considered by a majority vote of the council, from 17,000 to 25,000. A two-thirds majority of the county council is required before action can be taken, when population is less than 25,000 and more than 17,000. This section further provides for the representation of towns separated from a junior county for municipal purposes in the provisional councils, and by an amendment to section 48, an exception is made in reference to those

members of a provisional council, whose office, as representative, ceases with the provisional council.

Section 77 is amended by providing that no person shall be disqualified from being a member of the council by reason only that part of his property is exempt from taxation if he is assessed for sufficient other property to qualify him for such office, and that he shall not vote on any question effecting such property exempt from taxation.

Section 250 is amended by the addition of the following as section 250a:

250a. The provisions contained in this section shall, on and after the first day of January, 1894, be in force in every county, city, town and incorporated village in this province, except in so far as they shall be altered, amended or declared not to be in force in the municipality by the council thereof.

(1) The treasurer shall keep a book to be known as the "cash book," on the left-hand page of which he shall enter, in consecutive order, all sums of money received by him, the dates of the receipt thereof, the names of the persons from whom and on what account the same were received and the amounts thereof, and on the right-hand page of which he shall in like order enter all moneys paid out by him, the dates of the payment thereof, the persons to whom and on what account the same were paid and the amounts thereof.

(2) The cash book shall at all times be open for inspection by any member of the council and by the auditors, and shall be produced and exhibited at all meetings of the council at which he shall be directed to produce it, and at the times of such meetings it shall show the balance on hand in two items—that is to say, (1) the balance deposited to the credit of the municipality; and (2) the balance in the hands of the treasurer, and the treasurer shall also produce and exhibit at every such meeting, the proper book verifying the balance so deposited.

(3) No entry other than a cash entry shall be made in the cash book, but the treasurer shall keep a book to be known as the "journal," in which he shall duly enter all debits and credits not consisting of cash.

(4) The term "cash" shall mean lawful currency of Canada, cheques and such other representatives of cash as are usually received and credited as cash by the chartered banks of Canada.

(5) The treasurer shall open an account in the name of the municipality in such of the chartered banks of Canada or at such other place of deposit as shall be approved of by the council, and shall deposit all moneys which shall be received by him to the credit of such account.

(6) The cash book and journal shall be provided at the expense and shall be the property of the municipality.

We would recommend that no council alter or amend these sections until, by experience, they find a change to be actually desirable. The reason that sections are passed in this way is, that councils often neglect the regulation of the manner in which their financial business is conducted, and in some municipalities where the treasurer has been in office for some time, such interference on the part of the council might be looked upon as a reflection on a capable man's system. The cash book called for by section 1 is a necessity, and is, we hope, already possessed by every municipal treasurer. The journal required by sub-section 3 will no doubt be new to many treasurers. In our experience with the business of township treasurer, a journal is always necessary to