to the local assessors. Singularly enough that Act does not include personal property in the county valuator's work, although the Assessment Act, section 81, appears to contemplate both. This system is expensive, and it does not do away with the necessity of the usual revision by the council, nor is it likely to give more general satisfaction.

We will again take up the question in our next issue, as we think a better scheme than any now in practice is possible without adding unduly, if at all, to the present cost of revision. Those having experience in such matters will then have an opportunity of forming an opinion on our suggestions as to their fersibility or otherwise.

MUNICIPAL CLERKS.

There are many municipal clerks in the province who have uninterruptedly occupied their positions for a quarter of a century or over. They have seen many changes in their time in the laws regulating municipalities. Not only have these officers attended faithfully to the heavy clerical work appertaining to their offices, but have necessarily devoted much time to study the various laws, as amended from time to time, with which they have had to do. Some of these laws are complicated, and a mere cursory glance over them would not suffice. By the knowledge obtained by close study the clerk has enabled the municipal ship to steer clear of breakers on many occasions no doubt, and has thus saved ratepayers much expense in litigation. As councillors are so frequently changed, it is not to be expected that they can be familiar with the laws governing their actions, at least without some considerable experience in the office. If it was a necessity for councillors before being elected, to qualify by a municipal law examination, the ratepayers would be somewhat limited in their choice of candidates for the council board, as few have had any legal training for the office before election. Nor is it absolutely necessary, although it certainly would be no disadvantage, for councillors to be minutely informed on the laws, as much of their work is of a comparatively routine character, requiring only good common sense to enable them to make good efficient councillors. They depend on the clerk, as a rule, to look after the legal difficulties where they exist, unless it happens to be something out of the usual order, when they are justified and should obtain the assistance of a legal adviser. The clerk's contract with the council does not stipulate for legal advice. This is gratuitous on his part, and evidences a desire for the welfare of the municipality. Thus it will be seen that as the clerk has enabled the municipality to save many a good dollar for law advice and assistance in preparing by-laws, etc., over and above his legitimate duties, and usually his remuneration has been comparativ y meagre, the municipality is under a deep obligation to him when after many years' faithful service he finds the infirmities of old age coming on and has to retire from active service. The Legislature, as knowing something of the valuable services rendered the country and particularly to his municipality by such officials, has provided a means by which some

ackowledgement may be made them. It is not so very generous, it is true, as to tempt any to superannuate while at all able to do their work, but it is at least some token of gratitude for services performed, and no municipality should be so heedless or heartless as to forget such services. There are treasurers, and perhaps other officials besides clerks, who deserve well of their employers, and should not be forgotten. It is but a mite from each ratepayer, but is a right contemplated by law, and therefore an old and faithful servant can accept it without scruple or diffidence, knowing that he had justly earned it. The provision in the Municipal Act to which we refer is contained in Sec. 280, authorizing councils to "grant to any officer of the municipality who has been in the service of the municipality for twenty years, and who has while in such service, become incapable through old age of efficiently discharging the duties of his office, a sum not exceeding his aggregate salary or other remuneration for the last three years of his services, as a gratuity upon his removal or resignation."

THE county councils of Lanark and Oxford have decided to establish houses of industry. The county council of Leeds and Grenville will petition the Legislature to compel all counties to provide such houses.

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WE are pleased to know that many of the local councils have decided to order a sufficient number of copies of The Municipal Miscellany to supply each councillor and the clerk. They consider such a paper a useful adjunct in carrying on the work of the corporation. We supply six copies to be sent either to one address or separately for \$5 a year. Any persons not already subscribers, to whom this number of the paper is sent, will oblige by notifying us by postal card or otherwise if they wish it continued or not. We would like The Miscellany to be taken in every municipality, but we do not wish to press it upon any who may not desire it. Our best thanks are due those who so willingly assisted in furthering the circulation of the paper. When warranted in doing so, improvements in size and otherwise will be made.

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An amendment to the Public and Separate Schools Act, passed last session, requires municipal clerks where separate schools exist to enter the names in alphabetical order in an index book, to be kept for the purpose, of all separate school supporters who already have, or may in future give notice to the clerk that they are separate school supporters, and the assessor is to be guided by this list in ascertaining who has given such notice. It does not appear, however, to do away with the former provisions of either the Assessment or School Acts requiring the assessor to take the authorized statement of any person who claims to be a supporter of the separate school, or of entering any as such supporters who may in the knowledge of the assessor be a Roman Catholic. This last amendment only addls to the confusion heretofore existing. If the word "assessor" was changed to the word "clerk" in the third line of section 3 of the new amendment, it might be more intelligible as a direction to the clerk as to the proper persons to be placed on the collectors' roll for separate school taxes.