

WE would be glad to hear from some of our readers on the matter of the publication of the treasurer's accounts in the month of December. Opinions of the usefulness of such publication, (so shortly before the auditors' report has also to be published,) will no doubt differ, but all will agree that taking the Province as a whole there is a large extra expense entailed on the ratepayers by this extra publication of municipal accounts, and that some better system that would accomplish the purpose intended by the Legislature could be devised. What is your opinion, reader?

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WILLIAM MOFFAT, ESQ., of Pembroke, who has been the very efficient treasurer of the county of Renfrew for many years, has recently received the appointment and dignity of high sheriff of the county of Renfrew, in room of the late Sheriff Morris. We are always pleased when we hear of any of our municipal officials being advanced to further honors, and in the present case especially so, as we had a personal acquaintance of over thirty years with Mr. Moffat, and are therefore in a position to say that he will fill the office with credit to all concerned. If we mistake not, the new sheriff as well as his father before him, has filled the warden's chair in this county in times past.

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THE Division Courts Act, 1889, section 19, makes it compulsory on all municipal clerks to furnish the division court clerk of the division in which the municipality is situated, with a copy of the voters' list immediately after the publication of the same each year. This is to enable the division court clerk to select jurors for the court should any be ordered during the year, for the same persons now liable to serve as jurors in the county and high courts are liable to act for the local division courts, but the selection is different having to be made in the latter case in rotation as they appear on the voters' list, and as near as may be commencing where left off for the next court at which a jury is called for.

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THE Voters' List Act of 1889 requires that the clerk of the peace and the clerk of the municipality having the custody of the list of voters of a municipality or part of a municipality or place, shall furnish a certified copy of the list, then last revised and corrected, or any parts thereof, to any person who may require a copy or part, on being paid for the same by such person at the rate of four cents for every ten voters whose names are on the voters' list or part. If these officers furnish printed copies of the voters' lists they are entitled to a fee of six cents for each copy. If there have been any alterations made in the list by order of the judge, these officials are to write their initials close to the alterations, but if the alterations or interlineations exceed one hundred, written copies in full must be furnished by these officers.

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IN the Division Courts Amendment Act of 1889, section 16, where it is provided that executions shall not be issued until fifteen days after entering judgment, unless otherwise ordered by the judge, it is clear that this has no reference to judgments entered by the clerk, but some division court clerks have been in doubt as to whether it means that they

cannot issue an execution until fifteen days after the time given by the judge, allowing that he gives time for payment, as he sometimes does even to thirty days after date of entering judgment. What we think the meaning is that although the whole of the fifty days' limit from date of service may have expired by court day, and the judge has in consequence given judgment ordering payment to be made forthwith, that to enable the debtor to make provision to pay the judgment without unnecessary additional expense, he is now given fifteen days from the time of entering the judgment notwithstanding the judge's order for payment forthwith, or in five or ten days as the case may be. If any person has reason to fear that the delay will prejudice his claim on a judgment in his favor he can apply to the judge for an immediate order for issue of execution. Another reason, we think, for the recent change is to enable the debtor to make application for a new trial, as by law he is entitled to do within fourteen days after judgment. In some cases it would be but poor consolation to have fourteen days to apply for a new trial, while in the meantime his goods have been seized and sold for the judgment which he still hopes to contest by new evidence. On judgments, in which the judge gives fifteen or more days for payment, there can be no doubt that an execution can issue at the instance of the plaintiff immediately that the time thus given has expired without waiting for any further order of the judge.

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Chapter 214 R.S.O. 1887, provided that in every municipality in Ontario an annual tax of \$1 on the owner of each dog and \$2 for each bitch was to be imposed. Power was, however, by section 2 of that Act given to county councils to dispense altogether with that tax by passing a by-law to that effect. In very many counties such by-laws have been passed, as farmers generally think they should be allowed to keep at least one dog, both as a protection and for use, and that they should not be taxed for that animal any more than for a horse or cow. Sections 1 and 2 of the above Act were absolutely and unqualifiedly repealed by chap. 62 of 1890, and therefore it is no longer under or by virtue of chap. 214 that such a tax on dogs can be imposed, nor are any by-laws of the county council relating to the said tax of any further power or effect. Chapter 62, however, section 1, re-enacts the tax on dogs, and in addition to the "owners" it makes the "possessors and harborers" also liable for the tax. Section 2 does not give any power whatever to county councils to pass by-laws to dispense with such dog-taxes, but instead it places the power in the hands of each local municipality, whether city, town, village or township to pass by-laws to dispense with the dog-tax if so disposed, but only so after being petitioned for by 25 ratepayers. As the law now stands, where no by-laws have been passed since 1st January last to dispense with the tax provided by section 1 of chap. 62, the clerk of every city, town village and township must place these taxes on the collector's roll against the owners, harborers and possessors of every dog or bitch as returned on the assessment roll by the assessor. The Act says on every dog, etc. in the municipality, but the clerk has no means of knowing what other dogs are in the municipality