The Minimal Ecloyld

PUBLISHED MONTHLY In the interests of every department of the Municipal Institutions of Ontario.

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TERMS. -\$1.00 per annum. Single copy, 10c.; Six copies, \$5.00, payable in advance

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THE MUNICIPAL WORLD, 252. - St. Thomas, Ont. Box 1252,

ST. THOMAS, MAY 2 1898.

This issue contains extended answers relating to business likely to come before councils during May. Many important points not referred to in the index are included for the information of both subscribers and correspondents.

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When new municipal treasurers are appointed the bonds of the old treasurer should be retained by the clerk as documents belonging to the municipality. This is necessary to secure the corporation, if at any time thereafter it should be found that the treasurer is liable for errors or defalcations that may have been overlooked by the auditors. When a treasurer gives a new bond the old bond should be retained for the same reason.

The Cycle Club of Chatham recently made application to the council for permission to use the sidewalks, owing to the bad condition of the streets. The application, which was not considered, read as follows: "Owing to the fact that the roads in the city have been and are in a very poor condition, we beg your honorable body to pass a by-law giving cyclists permision to use the sidewalks of the city, exclusive of King street between William and Third streets, subject to the following regulations, and such other regulations as your honorable body may deem expedient : That each cyclist shall make an application to the clerk, and shall give a satisfactory bond for the same. That the clerk furnish each cyclist to whom permission is given, a certificate or tag to be attached to the bicycle, for which he is charged a fee of fifty cents. That no one be permitted to travel faster than six miles an hour. That each cyclist dismount upon meeting ladies or children. If any cyclist be found guilty of breaking any of the rules, his certificate shall be forfeited.

Courts of Revision.

After the return of the assessment rolls, which should be on the 1st of May or as soon after as possible, all parties assessed have fourteen days in which to enter appeals against their assessment. first requirement of a valid assessment is that the assessor in assessing must leave for every person named on the roll as resident or having a place of business within the municipality, and send by post to every non-resident who has his name on the roll, a notice of the sum for which his real and personal property has been assessed. After the expiration of fourteen days from the date of the return of the roll the clerk is required to give ten days' notice of the date on which the court of revision will hold its first sitting, and also to leave at the residence of the assessor a list of all complaints made against his roll and notify all persons in respect to whom a complaint has been made. When considering other appeals the members of the court may find that the assessor has, in their opinion, made errors in the assessment. For the purpose of correcting these they may extend the time for making complaints ten days later. All persons whose assessment they intend to consider should receive six days' notice, and for this purpose the assessor may be the complainant.

The Court of Revision has no authority to consider any complaint against the assessment roll or to order any changes therein unless a complaint has been filed with the clerk within fourteen days after

the return of the roll.

The Municipal Audit.

It is passing strange that the treasurers of the smaller Ontario municipalities should ever go wrong. The munificent salaries, \$100 per annum, is generous compensation for the pleasure of letting other peoples money pass through their fingers. Mere respect for a position which is so richly rewarded ought to keep treasurers honest without other safeguards, but there are other safeguards. Other safeguards? Why of course, the other safeguards are two auditors whose financial genius commands the munificent price of \$15 per annum. Not \$15 for both safeguards? Ah, no! The sum of \$15 is the golden collar upon the neck of each watchdog of the treasury. once a year the \$15 auditors call round for an official squint at the books kept by the \$100 treasurer. When the auditor has squinted at the books the treasurer buys the oysters. This process is called an audit of accounts. The wonder is that even a dollar goes astray when public moneys are in the hands of \$100 treasurers, who do their work under the eagle eyes of \$15 auditors. - Toronto Telegram.

Mr. H. J. Lytle, clerk of Township Fene-lon, and author of Lytle's Rate Tables, has accepted the position of manager of the local branch of the Ontario Bank at Lindsay.

Government Aid in Roadmaking.

Although considerable has been written during the past few years in reference to the important question of roadmaking, very little advancement has been made towards improving the country roads where they are and always have been in At present some the worst condition. gentlemen who have made a study of the question are advocating the advantages of the county road system, and others suggest that the Government should assist municipalities to improve highways.

This is not a new idea as will be seen from the following extract from a narrative of a tour in North America, written by Henry Tudor Esquire, an English barris ter, in the year 1831. His remarks refer to the bad roads over which he travelled and are applicable to present conditions

"I can easily understand, where the population is comparatively poor and scanty, as in many parts of this and of these states, that the difficulty must be great, and in some cases insuperable, in putting the great thoroughfares of the country into secure and excellent condition. I am aware that the poverty of the proprietors of land in various districts consequent on that of the soil, would disable them from encountering the great expense to be incurred in effecting that requisite object. But there exists no reason whatever, in my humble apprehen sion, why the state itself, under all such circumstances, should not take the man agement into its own hands and thus supply from the general funds, what the private resources of individuals are inade quate to promote, so that a christian man's life may not be put in continual jeopardy in travelling through the country This, I confess, in all due humility appears to me to be the bounden duty of each respective government where the land owners are unable to discharge the functions contains functions cast upon them, in consequence of their insufficient means. The people naturally look to their own executive and legislature to provide all necessary roads fit for travelling on, within the sphere their jurisdiction. The accomplishing this desirable end seems to be of the first necessity, while the consideration, out of whose pockets the supply shall come is of secondary importance altogether; whether from those of the owners of the land, of being under adverse circumstances, from the coffers of the state. Any arrangement in which the latter should take the lead would be preferable to the present in efficient mode."

The Ingersoll bicycle by-law provides the the speed shall not be more than eight miles hour straight hour straight way, and four miles an the turning corners; that eyelists shall ride on the right side of the road and the turning the right side of the road and the right side of the road right side of the road, and shall turn to right on meeting a wheelman; the rider not keep one or both hands on the handle bars, and on passing a vehicle must on passing a vehicle must give audible warning it will also be necessary to provide a lamp lantern when riding at night. The penalty infraction of the above regulations is a fine exceeding \$10.00, or imprisonment of thirty day or less,