

WE lately received a prospectus of the *Canadian Municipal Journal*, to be published monthly in Toronto, by A. L. Wilson, M. A., at \$5 per annum. It was not until after arrangements had been made to publish the MUNICIPAL MISCELLANY that we became aware of Mr. Wilson's intention, for had we known in time it is probable that the field would be left clear to him, as our aim was chiefly to provide a convenient and inexpensive means of communication between municipal clerks and other officials, and which want we somewhat reluctantly undertook to fill by issuing THE MISCELLANY at the moderate figure of one dollar per annum. The *Law Journal*, published monthly at \$5 a year, did not quite fill the bill, and besides that journal is chiefly intended for the legal profession, devoting comparatively little space to the discussion of matters with which municipal officials have to do. When the extent of the field is considered, and taking into account the large number of clerks, assessors, collectors, councillors and trustees in Ontario, we have little doubt that there is room enough for both the *Municipal Journal* and the MUNICIPAL MISCELLANY, and we trust that both may have a successful career.

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THE Act respecting snow roads provides that the council of every township, city, town, or village may require owners or occupiers of lands bordering upon any public highway, to take down, alter, or remove any fence found to cause an accumulation of snow or drift so as to impede or obstruct the travel on the public highway, or any part thereof. Where, however, such power is exercised by the council, they shall make compensation to the owners or occupants. If the parties fail to agree as to the amount of compensation to be paid by the council, they shall leave it to the award of arbitrators to be appointed as provided in the Municipal Act. In case the owner or occupant shall refuse or neglect to take down, alter, or remove the fence and to construct such other fence as required by the council, the latter may, at the expiration of two months from the time that the arbitrators make their award, proceed to take down, alter, or remove the old fence, and construct the other description of fence which has been approved of by the council, and the amount of all costs and charges thereby incurred by the council, over and above the amount of compensation agreed upon or settled by arbitration, may immediately be recovered from such owner or occupant, by action in a Division Court having jurisdiction in that locality, and the amount or judgment in favor of the municipality obtained in such court shall, if not sooner paid, be placed upon the next collector's roll as taxes against the lands upon or along the boundaries of which the fence is situated. A tenant or occupant may deduct the amount, and any costs paid by him, from the rent due, or otherwise recover the same from the landlord, unless by agreement the landlord was not to pay the same. Any council may, if they so desire, place snow fences where required on any property, after the 15th Nov. in any year—but the same must be removed not later than the 1st of April following. The council would be subject to pay any actual damage done to the property, by the erection of such snow fences.

Sub-section 2 of section 1 of the same Act was repealed

last session of Legislature, so that councils have not now the power to pass by-laws requiring owners and occupiers to erect and maintain wire fences on the highway at a uniform distance not exceeding six feet from the land adjoining, and giving such owners or occupiers the right of using the strip of highway thus enclosed bordering on the property, in lieu and in satisfaction of compensation for erecting and maintaining such wire fence.

AUDITORS.

Town, township, and village councils require to appoint two auditors at their first meeting after organization every year. City councils have power to appoint their auditors in December if they wish. In appointing auditors, one of them must be the nominee of the head of the council, and the by-law appointing him should specify that fact. No one who has been a member of the council, or clerk, or treasurer, during the preceding year can be appointed; nor can any one be appointed who has had, directly, or indirectly, alone or in conjunction with any other person, a share or interest in any contract or employment with or on behalf of the corporation, except as auditor. All auditors have to take the oath of office before entering on his duties. Auditors must "examine and report on all accounts affecting the corporation, or relating to any matter under its control, or within its jurisdiction for the year ending the 31st December preceding their appointment." To do this, in our opinion, they require to do more than merely ascertain if the treasurer has vouchers for all monies passing through his hands. They should go back of that, and ascertain the amount due to the municipality, not only from the collector's roll, but from all other sources. There are monies payable from the Government, the county, and from magistrates' fines, from licenses, and other sources. The auditors should see that all such monies have been received. In the matter of payments they must be satisfied that all have been properly authorized. The office is a safeguard to the people, and unless auditors look thoroughly into the sources of receipts, as well as to the authority for expenditures, it is doubtful if their reports are not a delusion. Competent auditors should not be changed too often, for it is by practice that they become informed of the resources of a municipality. In many municipalities these officials are looked upon as almost needless and their work as comparatively routine, if we may judge by the small pittance paid for the work. In addition to the labor involved in looking into the resources of revenue, and the legality of expenditures, and the vouchers for same, they are also required to make two copies of the treasurer's account in detail, and also to make two abstracts of the receipts, expenditure, assets, and liabilities of the corporation. They have to report on all accounts as to how they find them, and to make a special report on any expenditure made contrary to law. One copy of the detailed statement and the abstract the auditors file with the clerk of the municipality within one month of their appointment, and the other copy they forward to the Secretary of the Bureau of Industries, Toronto. Up to 1889 a copy of the abstract only was required to be sent to Toronto, but now the detailed statement must be sent as well.