

After the other rates have all been entered the school rates are transferred from my school section book, and in doing this I have to be most careful, for there is no way of testing the correctness of the entries until the school rate column is filled in through the whole roll and added up. If an error should be made in entering amounts for school rate it may be necessary to go through the roll to discover the error. The statute labor unperformed is next entered; in this matter the clerks have most reason to complain. It is impossible to get overseers of highways to be prompt in making their returns; they seem to think it a small matter to change the totals of the roll. I have come to the conclusion that this trouble will be of annual recurrence while the statute labor system continues. I then enter the dog tax. In reference to this, most municipalities are defrauded out of a great portion of the dog tax. It is well known that assessors seldom, if ever, get more than two-thirds of the dog population on the roll, and many are the schemes resorted to by dog owners to evade his vigilance. On one occasion, when serving copies of a drainage by-law, I was accosted by six dogs on my round that were not on the assessment roll, and, as an experiment, I put them on the collector's roll. Although the owners had their suspicions aroused when served with the tax notice, yet they dared not complain for the correctness of the notice in that respect was plainly visible to the collector. Dogs may be taught to keep their weather eye on the assessor, but that precaution is seldom thought necessary in regard to the collector. To return to the collector's roll: After making all the entries in the roll, excepting filling in the total of taxes column, I commence to make out the tax notices (for that duty is put upon the clerk in my municipality) and after entering the amounts of the several rates I add them together and enter the total on the notice, and in the proper column on the roll. The total column, page by page, is compared with the total of all the rates on the page, and if they agree I am sure the page is correct. At the end of the roll I make a summary of the totals of each page and add together to get the grand total of each rate and tax on the roll, and with this I prepare a form in which the collector enters the amount actually collected for each rate and tax, the clerk's certificate completes the roll, the collector's declaration of office being made, and his receipt for the roll taken, he goes forth fully furnished to collect the taxes, and the heaviest of the clerk's duties for the year are completed.

The paper brought on a lively discussion. The speakers referred to the whole routine of levying and collecting taxes and special rates; the best form for tax notices and the by-law to legalize them as a sufficient demand, which brought up the article in the last issue of the MUNICIPAL WORLD on that subject.

The county clerk, Mr. James White, was next on the programme. He delivered an address on "The duty of the clerk to his council and municipality." In the course of his remarks he sought to impress the clerks with the importance of the duties they are required to perform. Their first duty, he said, was to be faithful and honest in their official capacity, and, although they might personally like one councillor better than another, they should not practice favoritism. The clerk should be punctual in the performance of every duty, and have no official secrets from his council. His work should be open to every ratepayer, as the statute directs. These, he thought were the basic principles upon which the clerk should act in the performance of his duty towards both council and municipality. He looked forward to the annual meeting of the clerks with a great deal of interest. These meetings were helpful to him, and he was sure they were to all who took part in them. At the last January session of county council he had succeeded in arranging matters so that the grant for expenses of the annual meeting of the association will be continued from year to year. The chief purpose of the meeting is to consider and discuss the annual statutes so that clerks may be familiar with and understand the changes and amendments made in the laws affecting municipalities. The clerk's influence in regard to the administration of these laws will largely prevail, and to a great extent this will be good or bad according as the clerk gives much or little attention to thoroughly understand them.

At the conclusion of the address a hearty vote of thanks was tendered to Mr. White for the advice and instruction given.

A question drawer was established, and a committee of three of the most experienced clerks appointed to submit answers to the association for discussion and final acceptance or rejection. This proved an interesting feature. Among the questions asked were:

1. In the case of a union school section is it sufficient that the trustees notify the council of the municipality in which the school house is situated of the amount they require for school purposes, or should the council of each municipality interested in the section be requested by the trustees to raise the portion of the amount required according to its liability under the award provided for by section 95 of the Public Schools Act, 1891? After discussion it was agreed that the trustees should serve a requisition upon each council concerned for the amount required from the portion of the section in the municipality.

2. After the collector's roll has been delivered to the collector can the clerk recall the roll to insert a special rate, the amount of which was not known until after the first day of October? The answer

was no, but under the Ditches and Watercourses Act it should be held over to the following year, and then put on with seven per cent. added.

3. Has the council of a local municipality power to exempt property from the payment of county rates? The answer was no. The assessed value of the exempted property should be on the copy of the roll sent to the county clerk so that the county rate can be imposed on it, and the rate must be paid on the property by the municipality whether it is collected from the property or not.

4. Has a person assessed as farmer's son the same qualification to vote that his father would have? Answered yes, excepting that he cannot vote for school trustee, according to a case decided by the courts.

Many other questions of minor importance were asked, discussed and answered, when possible to get the necessary information.

The Amendment Acts of 1895 were taken up and a resolution passed, favoring the repeal of the law requiring councils to publish a financial statement after the 15th of Dec. each year.

The clerk of the peace when sending out the notices of the number of jurors required to be selected in each municipality names the letter the selectors are to start with. After discussion it was decided that he has no authority for so doing.

A. McFarlane, of Otterville, was re-elected president, and Wm. Fairley, of Norwich, was re-elected secretary. The meeting then adjourned to the first Thursday in September next.

A good road enables the lazy farmer to loaf longer at the village store, and it makes it possible for the thrifty farmer to go back and get another load.

St. Mary's, Ont., is to be lighted by thirty-two arc lights of 1,000 candle-power each. It is believed that arc lights will be cheaper and more effective than incandescent.

The plans for a complete system of sewerage for the city of Belleville as designed by Henry Carre, a member of the Canadian society of civil engineers, have been accepted by the Provincial Board of Health, and are being carried out under the local improvement act.

The International Radial railway company is asking Hamilton for a subsidy large enough to warrant them entering that city with their electric railway. The company will include the following places in their route: Millgroove, Carlisle, Freelon, Morriston and Aberfoyle, and the townships of East and West Flamboro, Beverly, Puslinch, Guelph and Waterloo, giving the residents of these places rapid and cheap communication with the markets of Hamilton and Guelph and connection with the C. P. R. system at Shaw station.