

## Specification for Township Collector's Roll.

1 Number of Section.	2 Assessed Value.	3 Total Trustees' Requisition.	4 Raised by General Rate.	5 Balance Raised by Trustees' Rate.	6 Rate in \$ for Trus- tee's Rate	7 Required School Debentures.	8 Rate in \$ for De- bentures.	9 Amount in Collec- tor's Roll	10 Remarks as to Number of Teachers and Assessors' Equalization of Union Sections.
1									
2									
3									
4									
General Public School Rate to be levied on whole of township with the exception of separate school lands and the lands of union sections composed of parts of a township and a town or village.									
County Levy for General Purposes.									
Township Levy for General Purposes.									
Special Rates (specify).									
General Debenture Rates, By-Law No. ....									
General Debenture Rates, By-Law No. ....									
Special Debenture Rates, By-Law, No. .... (When for Drainage give name of Drain.)									
Arrears of Taxes.									
Ditches and Watercourses Award Costs. (Give Number and Name of Award.)									
Fenceviewers' Award Costs. (Give Name of Award, Etc.)									
Statute Labor.									
Division No. ....									
Total .....									

The preparation of the collector's roll is one of the most important duties that a clerk has to perform. On it depends the regularity of the financial business between the ratepayers and the municipality.

A collector's roll should be audited annually with the other accounts. This should include not only a verification of additions but an examination of the various by-laws, awards, etc., in the clerk's office to ascertain that all sums due by the ratepayers have been entered in the roll. In townships particular attention should be given to school section rates which are now raised in various ways.

The above specification will assist in directing attention to the different rates to be entered in the roll. This will serve as a guide to the clerk, and, when properly prepared, will serve as a check on his work and enable the auditors to verify the same.

In beginning the preparation of a col-

lector's roll, care should be taken to see that no mistakes are made in transferring particulars from the assessment roll. When the roll is completed, a statement, in form similar to the above, should be attached to the roll to show the particulars of the total taxes levied. A copy of this form should also be sent to the treasurer so that he may properly charge the collector with the amount of taxes on the roll and also credit the various special accounts with the amounts levied therefor.

#### Duties of Auditors and Other Officials as to Municipal Accounts.

(Concluded from page 103.)

15. That the collector of taxes shall return his roll previous to the 8th day of April in each year, and he shall make his return of "uncollected taxes" in the form required by statute.

16. That suitable tin receptables be provided marked for each year, and that the records of the township be arranged in proper order and deposited therein.

17. That the treasurer be required to keep on file the following returns, or copies thereof:

- (a) List of lands liable to be sold.
- (b) Assessors' occupied return.
- (c) Return of taxes on unoccupied lands.

18. That the treasurer shall decline to pay warrants when presented by other than the party to whom payable, unless (1) properly endorsed, (2) upon written order authorizing payment to another, which order shall be attached to the warrant after being endorsed by the person presenting it.

19. That where a person unable to write has occasion to endorse by "his X mark," such shall be witnessed by some disinterested party.

20. That the treasurer shall notify the council in writing at each meeting of debentures maturing, for which provision to pay promptly should be made.

#### CONCLUSIONS.

The attention of the council is called to section 14 of chapter 228, R. S. O., 1897, which requires that all recommendations made in this report shall be carried into effect.

Plans for waterworks and electric light systems have been prepared for the town of Whitby.