

thereto the following section: 71a (1) The council of every town having a population of not more than 5,000 by the last Canadian census shall consist of a mayor, who shall be the head thereof, and of six councillors, to be elected by a general vote; and subsection (4) provides "This section shall apply to towns and cities above mentioned, notwithstanding anything contained in any Act of incorporation or other Act, but shall not affect the councils elected for the present year."

Collectors' Duties—Extension of Time for Return of Roll.

**406**—SUBSCRIBER—1. Taking into consideration sections 144, 145, 147, 148 and 225, of chapter 224, Assessment Act, R. S. O., 1898, has a municipal council the power to give the collector longer than the 1st of February to collect taxes from ratepayers who have on the assessed properties plenty of goods which he could distrain? The council and not the collector not desiring to be lenient with the ratepayers by giving them longer time to pay their taxes.

2. Is it not the duty of the treasurer to insist on the collector paying over to him all taxes that could have been collected by the 1st day of February, that being the date the council appointed for him to return his roll to the treasurer?

3. Would an amendment of the act not be necessary to give councils said power?

1. It is the duty of the collector to collect the taxes and return his roll not later than the 14th of December, unless the council appoints a later date for the return, but the council cannot fix a date later than the 1st of February. If the collector fails to collect the taxes by the time appointed then the council may authorize the collector or some other person to continue the collection of the unpaid taxes, but that is very different from appointing a day later than the 1st of February. It may, from the failure or omission of the collector to collect the taxes, become necessary for the council to act under section 145, but they should not act under that section until the necessity to do so arrives. A departure from this course may lead to trouble.

2. The duty of the collector to pay over to the treasurer is laid down in subsections 2 and 3 of section 144.

3. Yes.

Publications Received.

*Voters' List, Town of Strathroy*, F. J. Craig, Clerk.

The above includes, on an extra sheet, a list of names showing the alterations made by the County Judge.

*Voters' List Town of Sandwich*. C. H. Ashdown, Clerk.

*Voters' List, Village of Grand Valley*. Wm. McIntyre, Clerk.

*Voters' List, Township of Gwillimbury*. Zachariah Evans, Clerk.

*Voters' List, Townships of Denbigh, Abinger and Ashby*. Paul Stein, Clerk.

*Auditors' Report, 1897, Townships of Denbigh, Abinger and Ashby*.

*Voters' list, Township of Bromley*. Patrick Hart, Clerk.

*Voters' List, Township of Athol*. Wm. Moore, Clerk.

*Voters' List, Township of Euphemia*. D. M. Smith, Clerk.

*Voters' List, Townships of Belmont and Methuen*. Porter Preston, Clerk.

*Voters' List, Township of Tyendinaga*. A. B. Randall, Clerk.

*Voters' List, Township of Sheffield*. James Aylsworth, Clerk.

*Voters' List, Township of Melancthon*. James Brown, Clerk.

*Proceedings of County Council of Renfrew, June Session, 1898*.

*Proceedings of County Council of Wellington, June Session, 1898*.

*Proceedings of County of Oxford, June Session, 1898*.

*Auditors' Report, 1897, Township of East Zorra*.

*By-Laws, Township of Windham, as Revised 1894*. Robert Green, Clerk.

Deputy-Reeves.

We have had a number of enquiries lately from subscribers to THE WORLD as to whether deputy-reeves are to be elected for next year, and we have therefore considered the question of sufficient importance to refer to the law on the subject at length.

Section 72 of chapter 223, R. S. O. 1897, provides "The council of every village shall consist of one reeve, who shall be the head thereof, and four councillors; and if the village had, on the last revised Voters' List, the names of 500 persons entitled to vote at municipal elections, then of a reeve, deputy-reeve and three councillors, and for every additional 500 names on such last revised Voters' List, there shall be elected an additional deputy-reeve instead of a councillor."

Section 73 provides "The council of every township shall consist of a reeve, who shall be the head thereof, and four councillors, one councillor being elected for each ward where the township is divided into wards, and the reeve to be elected by a general vote; but if the township had, on the last revised Voters' List, the names of 500 persons entitled to vote at municipal elections, then the council shall consist of a reeve, deputy-reeve and three councillors, and for every 500 additional names on such last revised Voters' List, there shall be elected an additional deputy-reeve instead of a councillor." At the time when the reeves and deputy-reeves of a county constituted the county council these provisions were necessary to fix the basis of the representation of the various municipalities in the county council, but now that the members of the county councils comprise members who do not represent the local municipalities at all, the necessity for electing deputy-reeves would appear to have ceased. By section 4 of the Municipal Amendment Act, 1898, section 72 was amended by striking out all the words after the word "councillors," in the second line thereof, and substituting therefor the words "who shall be elected by general vote," so that the section now stands thus: "The council of every village shall consist of one reeve, who shall be the head thereof, and four councillors, who shall be elected by a general vote." Section 73 was also by the same act amended by striking out all the words after the word "councillors," in the second line thereof, and substituting therefor the words "who shall be elected by a general vote;" so that section

73 now stands thus: "The council of every township shall consist of a reeve, who shall be the head thereof, and four councillors, who shall be elected by a general vote." Section 100 of chapter 223 provides, "Except in the case of deputy-reeves and councillors in townships divided into wards, the election in townships and villages, of reeves, deputy-reeves and councillors shall be by general vote, and the voting shall take place at the place where the last meeting of the council was held, or at such other place or places as may from time to time be fixed by by-law." The concluding part of sec. 101 is as follows: "And where the township is divided into wards, and is entitled to a deputy-reeve or deputy-reeves, the councillors shall at their first meeting, elect from among themselves such deputy-reeve or deputy-reeves." These two sections are the same as sections 93 and 94 of the consolidated Municipal Act of 1892. Whether the Legislature had some reason for not changing these two sections, so as to harmonize with the change effected by the amendments of sections 72 and 73, or it was an oversight we cannot say. How can it now be determined whether a municipality is entitled to any deputy-reeve, or if so, to how many? The old basis provided by sections 72 and 73, has been stricken off the statute book, does not exist and, therefore, can not now be taken as a basis. In the index to the statute of 1898, we find at page 339, Deputy reeves—

Certain elections for 1898 not invalidated by non-election of . . . . . 61  
Town, village and township councils, how composed . . . . . 54, 55

Upon looking at pages 54 and 55 of the Act of 1898 we find nothing in regard to the election of deputy-reeves, but on page 61 we find (chapter 24) an act intitled "An Act relating to certain municipal elections in 1898," which provides as follows: "1. No municipal elections heretofore held for the present year in any municipality shall be deemed invalid or illegal by reason of the non-election of a deputy-reeve or deputy-reeves, provided that the number of members nominated and elected to the council was the number prescribed by the Municipal Act; but the candidate who obtained the highest number of votes at such election shall be the first deputy-reeve, and the candidate who obtained the next highest number of votes shall be the second deputy-reeve for the present year, and so on to the number of deputy-reeves to which the municipality is entitled under The Municipal Act, and such deputy-reeves shall perform the same duties and be subject to the same liabilities, and may exercise the same powers as deputy-reeves duly elected under the provisions of the Municipal Act. The acts of 1898 did not receive the assent of the Lieutenant-Governor until the 17th day of January, 1898, and, therefore, did not become law until that date. When the elections for the year 1898 were held the law as it then stood required the election of deputy-reeves, but as chapter 24 appears to have been passed to validate the elections in some municipalities where deputy-reeves had not been elected it must be assumed that in some places the officers having the conduct of the elections neglected to have deputy-reeves elected. There would have been no necessity for this act if that were not the fact. This act, it will be seen, is confined to validating those elections where no deputy-reeves had been elected as the law required at the time when the elections were held, and it has no application to future elections. After the best consideration which we have been able to give to this question we are of the opinion that there is no provision for the election of deputy-reeves as the law now stands.

Bystander—Should you say that picture was taken from life?

Critic—I don't know, but the world would not suffer if the artist was.—*Somerville Journal*.