

wants us, the council, to raise the bridge. The bridge is a good, strong bridge and would not be as good if raised higher. Can the company compel the council to do the work alone? What steps are we to take in this matter?

Unless the company undertakes to pay the extra expense which will be incurred in doing what it asks, tell the company that you will do nothing.

**A Council's Borrowing Powers.**

166.—D. M. C.—Is there any limit in municipal law respecting the borrowing powers of county councils? An adjacent county has recently borrowed under the provisions of a county council by-law, \$45,000 from a certain bank. Have they power to do so without a vote of the ratepayers?

Section 388 of the Municipal Act provides: "A county council elected under this act may, during any one term for which it is elected, raise by a by-law, or by-laws, for contracting debts or loans, not more than \$20,000, over and above the sums required for its ordinary expenditure without submitting such by-law or by-laws for the assent of the electors." And Sec. 435 empowers the council of any municipality to authorize the head with the treasurer to borrow such sums as the council deem necessary to meet the current expenditure of the corporation until such time as the taxes can be collected, but the powers under this section are not to be exercised except for the purpose of meeting the ordinary expenditures of the municipality. The amount borrowed in this case seems large but before we can say whether the council has exceeded its powers or not, we require to know what the money was borrowed for, because it is possible that the council has not borrowed more than \$20,000 in excess of the sums required for its ordinary expenditure.

**Auditors' Special Report.**

167.—MUSKOKA RATEPAYER.—1. Can council separate auditors' report, that is, accept financial part and reject report of illegal expenditure; Auditors made out regular financial report and certified that accounts were correct according to orders and vouchers produced, but made a special report as to illegal expenditure; signed them both and attached them together. Council accepted the financial, and are getting it printed, but rejected the report on illegal expenditure.

2. Council appointed auditor and reeve one. By-law appointing them was not passed until after the audit was completed. Is audit legal?

3. Can the council of a village in Muskoka charge and pay themselves for their duties as court of revision? If illegal, can a ratepayer sue for the amount?

1. Councils are required to publish a detailed statement of the receipts and expenditures under section 304 (6), but this provision does not apply to township municipalities in Muskoka. See sub-section 9 of same section. In any case we don't think more than a detailed statement of receipts and expenditures is required, together, of course, with a statement of assets and liabilities and uncollected taxes. It is not necessary to publish a special report made by the auditors.

2. The reeve had no power to appoint an auditor as the law now stands and therefore we do not think the audit was legal.

3. No. Councils of counties and townships may pass by-laws for paying the members under section 538 of the Municipal Act, but this power does not appear to have been conferred upon municipalities in Muskoka. See section 32 (1), Chap 225, R. S. O. 1897. A ratepayer cannot sue for the amount. The treasurer ought not to have paid the money. See section 290 of the Municipal Act, which says, "but save as provided by section 538 of this act no member of the council shall receive any money from such treasurer for any work performed or to be performed," but section 538 does not apply to Muskoka.

Treasurer Irwin, of Bentinck Township, writing to the *Toronto Globe*, refers to the new treasurers cash books, as follows:—

"In your issue of the 24th January, you have an article on what you call the beneficial effects of the establishment of the Provincial Municipal Auditors' Department, and state that one effect of the introduction of the new account book has been the appointment of new Treasurers. If Municipal Councils rely on the new account book as something that is going to be an infallible cure for defaulting Treasurers some of them may get an unpleasant awakening a few years hence. If, as you say, the treasurers who resigned were unable to keep the books, does it not stand to reason that as the books get more intricate and complex, the average auditor will be less able to detect fraudulent entries, and thus leave the public more at the mercy of a skillful manipulator of figures than formerly? The new account-book is certainly very far from perfection. Although when open it measures forty-eight inches in width, yet the space allotted to name and particulars of payment is only three inches wide, and that in the most awkward part of the book, at the left hand side of the centre, so that the treasurers, instead of having a flat surface on which to write name and particulars, have a sort of half circle or bend to write on. A more serious objection is that the book is too large to be got into any ordinary sized safe, thus increasing to a very great extent the risk of its loss by fire."

A very important decision to municipal councils and clerks was given in the Court of Appeal within the past week, in reference to the legality of temporary absent voters. The action was brought to disqualify certain voters in Northumberland County for having been temporarily absent in Manitoba. The court held that temporary absence did not disqualify a voter: that continuous residence did not mean residence from day to day, and that until a new domicile was taken up, the old one existed. The court ordered the voters in question to be placed on the lists.

**A Question of Individuals.**

"Of course," said one member of Congress, "you are opposed to any man holding two offices at the same time?"

"Well," answered the other, "all people ain't alike. There are some men I know of who are equal to holding three or four offices and doing the work well, and then again there are some who have a mighty hard time getting away with one. You can't lay down any general rule."—*Washington Star*.

**Municipal Affairs.**

For two years the Municipal Administration Committee of the New York Reform Club, has published a most valuable quarterly magazine, devoted exclusively to municipal problems from the standpoint of the taxpayer and the citizen. Every number has been welcomed by all who take a practical interest in municipal questions. It has been found that when an enterprising city or town in any country considers a proposed extension of municipal functions, the question is asked, "What has been the experience of others under similar circumstances?" The demand for information of this character has been so great that the committee decided to publish material at their command. This was supplemented by the co-operation of the State Department of the United States' representatives abroad, with the result that in the December number, 1898, which has recently been received, they present to their readers, information relating to 140 American and 350 foreign cities. Among the subjects referred to are:

1. The evolution of the city.
2. Present activities, which include police administration and regulation, fire department, charity, education, recreation, street facilities, industrial functions, such as gas works, electric lighting, street railway, and franchises, etc.
3. The present tendency towards municipal socialism, in which the causes of increased municipal activity are considered, and an effort made to forecast future developments.

Every one interested in the welfare of their city or town will in this number of "Municipal Affairs" find the experience of other municipalities, and be the better able to draw conclusions as to what they should do.

"Municipal Affairs" is published at \$1 per year, single copy, 25 cents. Address, 52 William Street, New York City.

**To Raise Dog Tax in Cities.**

The season of the year for taxing dogs will soon arrive, and here is a good plan that will be found to work advantageously wherever tried. It has been adopted in many cities and towns across the line, and its advocates speak encouragingly of its success. A list of the dogs taxed is posted up in a prominent place in the town and a reward of ten cents each is given to the boys who can hunt up the animals that have escaped. The plan has two advantages. It adds considerably to the town funds, and takes away the temptation to deceive the chief.—*St. Catharines Journal*.

The many deadlocks and hot contests reported, show that the position of warden is a coveted one. The Essex County Councillors are to be congratulated on the graceful manner in which they elected their warden this year.

In 1898 a deadlock occurred. Messrs Buchanan and Durocher, each had seven votes, and Mr. Buchanan, representing the largest assessed district in the county, had the casting vote. He generously gave his vote to his opponent and elected him, and as result Mr. Buchanan was the unanimous choice for the position this year.