

ing question. Would it be legal to appoint a female to the office of treasurer for the balance of the late treasurer's term?

We believe there is no objection to appointing a lady to a municipal office. When appointing the county clerk of Lampton recently, a lady came within a few votes of securing the appointment.

F. J. C.—1. In view of section 67 Assessment Act 1892, has the council any authority to remit or reduce in whole or in part any persons taxes?

2. Or is there any other statute conferring such authority upon the council?

3. Can the court of revision exercise this authority without having a by-law passed by the council for that purpose?

4. In the absence of any by-law can the council grant a rebate of taxes?

1 and 2. We would draw our correspondents attention to sub-section 12, of section 479 of the Consolidated Municipal Act 1892. In a case coming under the provisions of this sub-section, the council would have the right to exercise the authority suggested by our correspondent by by-law.

3. Yes.

4. The release if made, must be made by by-law.

#### Rules and Regulations for the Government of Common Gaols.

##### THE TURNKEY.

A turnkey shall at no time enter a ward where important prisoners are confined without the gaoler or another turnkey being present, one of whom must remain outside the corridor gate and shall lock the said gate as soon as the officer accompanying him has entered the corridor. The officer entering the corridor must not have in his possession any key that will open the corridor gate, or any key whatever except the cell keys.

It is the special duty of turnkeys, under the direction of the gaoler, to guard and watch the prisoners and to oversee them when at work, seeing that they are never left alone when in the gaol yards, or when cleaning any portion of the gaol or premises outside of the wards; and they shall see that the work of cleaning the cells, corridors, and other parts of the gaol, the airing and making-up of the beds, and the other ordinary work of the gaol, are performed by a certain hour every morning, to be named by the gaoler.

They shall not receive any visitors within the gaol without the permission of the gaoler.

They shall immediately report to the gaoler any case of disobedience, insubordination, or infraction of the rules and regulations on the part of any male prisoner, and shall see that the punishment awarded by the gaoler is strictly carried out.

##### NIGHT WATCHMEN.

Where the number of prisoners in a gaol renders it necessary to have a night watchman, such officer shall be deemed a turnkey, and shall be subject as such to these rules and regulations; and he shall obey the directions of the gaoler.

He shall commence and leave off duty at such hours as the gaoler shall direct; and before going on duty on each night he shall pass through all the male wards of the gaol with the gaoler, or in his absence with a turnkey, when he shall count the prisoners and see that their number agrees with the report of the gaoler or turnkey, and that they are all securely locked up in their cells, and that the corridor cells are also securely locked.

When on duty he shall move about noiselessly, but shall not open a cell wherein any prisoner is confined without first calling the gaoler or turnkey; he shall be attentive to any unusual noise and ascertain the cause thereof; and shall be especially vigilant in guarding against any attempt at escape or any danger from fire, giving instant attention to any smoke, smell of burning, or other indication of fire, and immediately giving warning thereof to the gaoler.

##### PRISONERS.

All prisoners shall be searched on admission, the males by the gaoler, deputy gaoler, or chief turnkey, and the females by the matron, and all dangerous weapons, articles calculated to facilitate an escape, and other articles not necessary for a prisoner's use while in gaol shall be taken from them, and a list thereof entered by the gaoler in the prisoners' effects book, together with an account of all money and other articles which may be sent to the prisoners while in confinement; and on the discharge of a prisoner, such articles and money shall be delivered to him or her, except unlawful weapons, burglars' tools, and other articles which may be legally confiscated by the gaol authorities, or which are retained by order of a judge.

On the admission of any prisoner, the name, age, and all other particulars respecting such prisoner which are required in order to fill up the columns of the gaol register, shall be recorded in the register.

On admission to the gaol, all prisoners shall be bathed and cleansed, and they shall be required to keep themselves clean and decent in their persons; and all male prisoners shall, on conviction and sentence, have their hair cut as close as may be necessary for the purposes of health and cleanliness; but the hair of a female prisoner shall not be cut without her consent, unless the gaol surgeon orders it to be done on the ground of health, or on account of vermin or dirt.

To be continued.

Every collector's roll is required to be completed and balanced on or before the first day of October, and a summary showing the total of the different rates entered therein, and should be handed to the treasurer of the municipality before the roll is placed in the hands of the collector, and the treasurer should charge the collector with the total amount on the roll, and credit the different accounts for which special rates have been raised, with the amount entered in the roll for each.

## A Special Audit ..

is needed in many municipalities, their books and financial affairs, being somewhat mixed. I straighten them out, and start them off anew. Write me, if you have a case. Don't leave it till the new year, when I may be too busy to visit you.

**A. C. NEFF,** CHARTERED ACCOUNTANT,

32 Church Street, Toronto



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