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### THE MUNICIPAL WORLD,

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# ST. THOMAS, NOVEMBER 1, 1895.

A public officer is a public servant. True; but what is the servant to do if the master does not know his own will?. How can a public officer perform the will of the people when the people have no will and express none? Let the citizen learn what he wishes his servants, the officials, to do, and they will very soon obey him. Why does a close corporation obtain its wishes in the halls of legislature? Because it knows what it wants. Does the average citizen know what his province and his community need? And if the individual have no definite wish, how is the aggregate to express one?

## Municipal Ownership in England.

In Dundee, Scotland, says a writer in the New York Tribune, the gas supply is owned by the town. The street car lines, if not actually operated by the municipal government, are owned by the corporation and leased to the highest bidder at good rentals under restrictions which promote, the comfort and convenience of passengers. Not only are the markets owned by the town, but all the slaughter-houses are conducted by the municipality under rigid sanitary inspection. The city has its public school system, and also its own free library and art gallery, for the support of which every house-owner and rent-payer is taxed a penny to the pound. Moreover, a large portion of the city debt has been incurred by municipal condemnation of plague spots and organized attempts to open new streets and to improve the housing of the working classes. An American who spends a week in a Scotch town like Dundee will readily be convinced that municipal government has assumed a distinctively collectivist phase in the United Kingdom.

Experiments in town ownership and control which would be regarded in his own country as radical, if not socialistic, are going on here without observation, and are accepted as the necessary results of the growth of large towns.

The shrewd, canny Scotchman does not understand why a town cannot regulate the gas as well as the water supply, and believes that every community would be better served by public agents than by private corporations. Outside London there are two hundred or more cities and towns which now own and control the gas supply. The rate of gas has been reduced, even when there has been a necessity of providing for interest charges and sinking funds; and eventually, when the debts incurred through the purchase of the property of private companies have been liquidated, the bills will go lower.

In the same spirit the Scotchman will advecate municipal ownership of street railways. He will assume that the city ought never to surrender control of the public highways; that all improved facilities for rapid transit should be regulated by the municipality; that the tracks ought to be laid at the expense of the town, and the cars operated either by municipal servants or by companies which pay a good

rental into the city treasurer.

## The Single Tax System.

The advantages, and disadvantages of the system are set forth in the Syracuse Post as follows:

" Briefly stated, the single tax system is that by which all taxes are assessed upon the rental value of the bare land regardless of improvements and regardless of the future. The objections that have been made are that this system would rob the land-owner of his rent and would retard improvements and would itself promote favoritism, because landowners would be the only ones to pay taxes.

These objections are answered by stating that to the real estate owner who is making the proper use of his land the change from mixed taxes to a single tax on land value would be very slight. To those who are not making the best use of their land, but who have, for instance, encircled it with a high board fence and are waiting for a rise in value, the single tax system would be a stumbling-block, as its advocates believe it should.

"Two objections seem to place themselves in the way of a single tax scheme, one, the great difficulty of securing its adoption on account of the radical changes it proposes, and the other the total exemption from taxation of a large portion of the population. If the single tax people propose to make all the land in this country government property and parcel it out among the inhabitants, we predict difficulties in the parceling process. If they propose to allow the land to remain in private ownership, as it is now, the majority of the people would enjoy representation without Municipal Clerks' Association-County of Oxford.

(Special to THE WORLD.)

ANNUAL MEETING.

The fourth annual meeting of the Municipal Clerks' Association of the county of Oxford was held at Woodstock on Tuesday, October 22nd. President A. McFarlane, of Otterville, in the chair. All of the clerks in the county were present except two. After reading the minutes of previous meeting, the secretary, W. Fairley, of Norwi h, stated that he had communicated with the attorney-general, as directed at last annual meeting, in reference to (1) amending the Jurors' 'Act; (2) making clerks issuers of marriage licenses, ex-officio; (3) granting a reasonable fee for compiling reports and returns to government. The committee appointed to draft a set of rules for the government of the association and to prepare a programme for the meeting, presented their report, which was adopted.

Mr. McFarlane, clerk of South Norwich, read a paper, explaining his method of

"making up the collector's roll."

By way of introduction, Mr. McFarlane stated that two classes of municipalities were represented in the meeting, namely, town or village and rural or township, and that municipal law is operated somewhat differently in each. As he represented the latter class, his remarks would apply more particularly to townships, and be of interest to township clerks. The paper was as follows: The collector's roll is next to the assessment in importance. On it depends the financial well-being of the municipality, for through it the money required for all municipal purposes, including education, has to be raised. As soon as possible after the return of the assessment roll, in May, I prepare what I call my "School Section Book," in which is placed the names of the ratepayers by school sections, and opposite each name is placed the amount of the ratepayer's assessment in the section, as shown by the assessment roll. Then the amount of assessment in each school section is ascertained and forwarded to the trustees, to enable them to strike the rate when making out their annual requisition, to be sent to the clerk by August 1st. I have to say that in many cases the trustees do not attend promptly to their duty in this connection. After the by-law, levying the various rates is passed, I commence to make up the roll by transferring from the assessment roll the names of ratepayers, together with the other particulars necessary. I make a sort of ready-reckoner by calculating the different rates on amounts ranging from \$25 to \$10,000, with which it is an easy matter to fill in the roll. I add up each page separately and carry the totals to a summary at the end. It is best to fill only one rate on the roll at a time, and test the correctness of it by checking the total at the foot of each page with the total assessed value of the page.