

# The Municipal World

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ST. THOMAS, APRIL 1, 1898.

Most of the assessors rolls will be returned during the present month, and in townships, clerks will be busily engaged in the preparation of statute labor and voters' lists. In the preparation of statute labor lists in which no changes have been made, clerks will find that the lists used in 1897 will most readily direct their attention to the names to go on the lists for 1898. If errors were made in the lists for last year they were no doubt corrected by the pathmaster, and will assist the clerk in improving his work this year.

The Courts of Revision of the assessment rolls will be held in May, and in this connection we desire to impress upon councils the necessity of complying with the law by considering only such appeals as may be filed with the clerk in proper time. Councillors are sometimes in the habit of assuming to attend to business for the ratepayers and think that it is only necessary to bring matters up at the board to have them attended to. This system of doing business only leads to abuses. All appeals against the assessor's work should be in the hands of the clerk within fourteen days after the first day of May or after the roll has been returned by the assessor. If at the court of revision it is found that there are other errors and complaints that should be corrected, concerning which no appeals have been made in time, the court may adjourn and appoint another day for the purpose of hearing these appeals. In the meantime the proper notices have to be given as required by the Assessment Act. Clerks making entries in assessment rolls in reference to appeals which were not properly before the court of revision, are liable for a violation of duty. The council should consider this and endeavor as far as possible to comply with the law, even if a few ratepayers are required to attend to their own business, and are put to some inconvenience for not doing so.

By-laws for the alteration of school section boundaries are required to be passed not later than the first day of in each year, and they do not take June effect before the 25th day of December next thereafter. All persons to be effected by proposed alterations have to be duly notified before the council can take action.

Auditors should be required to report on the value and condition of the securities given by the treasurer for the due performance of the duties of his office. Section 304, sub-section 3, of the Municipal Act makes it their duty to do so. This does not relieve the council in any way, as section 238 provides that every council shall inquire into the sufficiency of the security given by the treasurer and report thereon.

The boundaries of statute labor divisions as set forth in the by-laws of many councils is of little use to a clerk unless he is acquainted with the locality, as owing to the sub-division of lots, and property belonging to one owner being situated in several divisions the clerk is often at a loss to know what to do with a particular lot, which, owing to a change of ownership and incomplete assessor's description, he is at a loss to identify with the lots as assessed in the previous year. Under these circumstances it is often necessary to look up all of the acreage of the sub divided lots before it is possible to say in what list the work for a particular piece of property should be placed. Councillors generally think that statute labor lists are prepared by simply copying the assessment roll, and know little of the difficulty many clerks have in preparing correct lists.

In another column we publish a section of the revised statutes referring to the committal of inmates to houses of industry by any two of Her Majesty's justices of the peace. We do not know that this is altogether advisable, as the law will not under ordinary circumstances allow the detention or committal of inmates against their will. In none of the county institutions have arrangements been made for confining inmates while at work, and in counties where each local municipality pays for inmates sent therefrom, the councils in a measure control their contributions to the houses of industry. If magistrates are to be allowed to commit inmates indiscriminately we may look for some interesting disputes in reference to the payment of maintenance accounts.

The introduction of the section above referred to shows that it is not safe to depend entirely on the statutory law as in force during the past ten years as old sections of previous acts may have been introduced without notice and being in the Revised Statutes are thereby made law.

The bureau of county statistics operated from Peterborough is endeavoring to collect through the assessors information showing the amount of fire and life insurance carried by the property owners in the various townships. The agreement with an assessor provides that he is to receive an amount equal to 10 per cent. of his salary for his trouble. We do not object to this increase in a few assessors' salaries but we do object to this improper use of a public office for the collection of private information, to be afterwards sold to insurance companies and their agents. The people generally understand that they are required to give an assessor such information as he may ask for in the public interest. Insurance agents are with us always and do not require the assistance of any bureau or public official to locate business. We do not think that many assessors have accepted the proposition. Councils should see that their assessors do not collect the insurance statistics without informing the ratepayers that it is optional whether they give it or not.

The new Municipal Cash Books have nearly all been sent out. Many treasurers, no doubt, find it a little difficult to take up a new system of book-keeping which, at first, appears intricate. We have started three treasurers' cash books during the past month, and found it necessary to be very careful for the first two or three pages, after which the necessity for each entry is appreciated. We have no authority from the Provincial Auditor for saying that it is not necessary to enter the bank balance after each cheque payment as that can be done as well at the end of each page. It is necessary to carry forward the total columns as each receipt and payment is entered, and also to keep the cash account properly balanced. It is intended that any one examining the books should see at once the total expenditure and receipts for the month, and balance in bank and cash in office. Columns for special accounts will appear to be necessary in many cases. It is not expected that the use of the cash book will do away with the necessity for a ledger or journal—they are all necessary to the keeping of a proper record of all the financial affairs of a municipality. If special accounts are kept, and the blank columns are not sufficient for each, use one column for all special accounts, and post to ledger, making such division as may be necessary.

The cash books for treasurers of school boards are ready to be sent out. The MUNICIPAL WORLD has made arrangements to distribute these for the Government contractors, and a catalogue, etc., has been mailed to each secretary-treasurer. They are smaller in size and simpler than it was possible to make the municipal books. The price for cash book for school board of a village, town or city, is \$2.40; and for a township school section, \$1.00.