COUNTY COUNCILS.

In two counties we believe the required number of local municipal councils favor a change in county council representation, and the question will be submitted to the electors for their decision.

The present county council system has proved to be both equitable and economical. The provincial statistics show that the amount paid for attendance at meetings of council and committees has been reduced about \$30,000 per year, and that the annual county expenditure is one million dollars less than formerly. In 1891 county assets exceeded the liabilities by \$1,560,000. In 1901 the net assets were \$2,450,268, an increase of nearly \$900,000.

County councils, as at present constituted, are directly responsible to the people, who appreciate their services. In January, 1901, forty-two per cent. of the county councillors of the province were re-elected, and in thirty counties this percentage was increased to one-half or more. In 1903 fifty-five per cent were re-elected.

The election of county councillors for a two year term provides a continuity of municipal government. The election of members of municipal councils for a similar term would have a good effect and remove many of the so-called objections to the present county council system.

The great reduction in county council expenditure following the election for a two year term should encourage municipal representatives to urge the legislature to try a two year term for all municipal councils. It might prove to be the remedy for high taxes in many a municipality.

In counties where the necessary resolutions declaring in favor of a change in the constitution of the county council were passed and deposited with the county clerk before the 1st October, this year, the question will be submitted to the electors in January, 1906, being a year next preceding the year for a general election of county councillors. In other counties a continuance of the present county council system is insured until the general county council elections in January, 1909.

TAXATION.

Money paid for taxes should be regarded as an investment for which full compensation is received in the form of the benefits of government and public improvements. No other form of property owning is more greatly benefited by government than the home owner. No other tax payer receives as much for the taxes he pays as the small home owner. In the one item of the education of their children at public expense, thousands of small home owners receive a direct tangible benefit of far greater value than the full amount of taxes paid by them. To teach them to seek reductions in their tax bills through direct exemption, or by finding new excuses for taxing property already taxed the same as their own property is taxed, is to promote a policy that will impair the prosperity and lower the standard of citizenship.

The true demand is: All subjects of taxation should be taxed but once, and should be justly taxed. Upon this

proposition all honest men can unite.

To declare the truth as one sees it, and to be diligent in seeking the truth, is the sublimest work of political leadership.

In voting for councillors it is necessary to consider their official duties and the average character of the men likely to be elected. It is no more possible to get an adequate response from heaping responsibility upon an ignorant or weak man than it is "to store a pail of water in a teaspoon."

ONLY THE BEST MEN SHOULD CONTROL.

A person who fails to make of himself the best of which he is capable cannot, with reason, be expected to be the best man to govern others in any capacity. Such men should not be placed in responsible positions in municipal government. In every relation of life the progress of humanity toward the realization of a more perfect life is seriously retarded by government by the unfit. When the best men fail to do their full duty, unfit men fill responsible positions and corruption and inefficiency is the result.

This is the cause of the failure of popular government whenever it shows imperfections. The best men do not interest themselves sufficiently. This gives unfit men

opportunity to make a business of politics.

This is the cause of the disaster met with by many corporations. Stockholders do not attend meetings or take sufficient interest in the politics of corporate management. This gives unfit men opportunity to adopt and carry out unsound practices.

OXFORD CLERKS AND TREASURERS.

We are indebted to Mr. Wm. Fairley, Secretary of

the Association, for the following report:

The 13th annual meeting of the municipal clerks and treasurers in Oxford County was held in the court house at Woodstock on November 11. With one exception, every clerk and treasurer was present. Mr. McFarlane, of South Norwich, was elected chairman, in the absence

of Mr. Bell, the president.

Mr. M. T. Buchanan, chairman of the county council committee on purchase of toll roads, addressed the meeting at some length, explaining the provisions of the county by-law under which the toll roads in the county have been purchased, and called particular attention to the duties of clerks and councils of local municipalities under the by-law in regard to annual contributions toward the purchase of the roads, and defining roads upon which the county appropriation is to be expended and the manner of its outlay. The address was followed by general discussion and the asking aud answering of many questions. The meeting thanked Mr. Buchanan for his able and interesting address.

The new Assessment Act was taken up, section by section, and the provisions which are new, and some of them are radical departures from the old Act, were carefully considered and thoroughly discussed. This took up the greater part of the afternoon session, and was both profitable and interesting to all.

The provisions of the law in regard to separate school supporters, with which some clerks have had difficulty, were discussed and a better understanding of the matter

was arrived at.

Some interesting papers had been prepared for the meeting, but so much time was given to the new Assessment Act and discussing matters brought up by members who had met with difficulties in their work during the year that no time was left for reading papers. It was agreed that the meeting was one of the most interesting yet held.

For the next meeting papers were assigned as follows: "Line Fences Law," Mr. C. E. Burgess; "The School Acts," Mr. Bell; "Preparation of Collector's Roll," Mr. R. J. Henderson; "Commutation of Statute Labor," Mr. T. R. Mayberry; "Amendments of Municipal and Assessment Acts, 1905," Mr. M. F. Ainslie.

Officers elected were: President, Mr. David Lawrence, of E. Nissouri (Thamesford); vice-president, Mr. W. R. Smith, of Ingersoll; secretary, Wm. Fairley, of Norwich, for the twelfth time.