

# THE MUNICIPAL WORLD

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—the Best in the World.

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## CALENDAR FOR DECEMBER, 1894 AND JANUARY, 1895.

### Legal, Educational, Municipal and Other Appointments.

#### DECEMBER.

1. Chairman of Board of Health to report to the Council on or before this date.—Public Health Act, schedule A, section 3.
- Last day for appointment of School Auditors by Public and Separate School Trustees.—Public School Act, section 37 (1); Separate School Act, section 28 (5).
- Municipal Clerk to transmit to County Inspector statement showing whether or not any county rate for Public School purposes has been placed upon Collector's Roll against any Separate School supporter. Public School Act, section 113; Separate School Act, section 50.
- Last day for Councils to hear and determine appeals where persons added to Collector's Roll by Clerk of Municipality.—Assessment Act, section 154.
11. Last day for Public and Separate School Trustees to fix places for nomination of Trustees.—Public School Act, section 102 (2); Separate School Act, section 31 (5).
14. Last day for payment of taxes by Voters in local municipalities passing by-laws for that purpose.—Municipal Act, section 489.
- Last day for Collectors to return their rolls and pay over proceeds, unless later time appointed by Council.—Assessment Act, section 132.
- County Treasurer to pay Township Treasurer rates collected in Township.—Public School Act, section 122 (3).
- Local Assessment to be paid Separate School Trustees.—Separate School Act, section 55.
15. Municipal Council to pay Secretary-Treasurer Public School Boards all sums levied and collected in Township.—Public School Act, section 118.
- County Councils to pay Treasurer High School.—High School Act, section 30.
- High School Treasurer to receive all moneys due and raised under High Schools Act.—High Schools Act, section 36 (1).
- Councils of Towns, Villages and Townships hold meeting.—Municipal Act, section 254.
- Subscriptions and accounts to THE MUNICIPAL WORLD due.
20. Last day for a Treasurer to send clerk list of all who have not paid their taxes.—Municipal Act, section 151.
- Last day for notice of formation of new school sections to be posted up by the Township Clerk. P. S. Act, section 29.
22. High Schools close, first term.—H. S. Act, section 42.
- Public and Separate Schools close.—P. S. Act, section 173 (1); S. S. Act, section 79 (1).
24. Last day for posting up Annual Statement of assets and liabilities in Townships, Towns and Villages.—Municipal Act, section 263.
- Last day for publishing notice of nomination.
25. CHRISTMAS DAY (Tuesday).
- New schools go into operation.—P. S. Act, section 81 (3); section 82 (3); section 87 (10); S. S. Act, section 4.
- Alteration of school boundaries in unorganized townships take effect.—P. S. Act, section 41 (2).
26. Annual Public and Separate School meeting.—P. S. Act, section 17; section 102 (1); S. S. Act, section 27 (1); section 31 (1).
- Last day for submitting by-law for establishing Township Boards.—P. S. Act, section 54.
31. Nomination day.
- Auditors to examine and report upon accounts, etc., for year ending on the 30th December, preceding their appointment.—Municipal Act, section 261.
- Roll to be finally revised by Judge when assessment taken between 1st July and 31st September.—Assessment Act, section 52.
- Road Commissioners cease to hold office.—Assessment Act, section 111.
- License Commissioners cease to hold office.—Liquor License Act, section 3.
- Protestant Separate School Trustees to transmit to County Inspector names and attendance during the last preceding six months.—S. S. Act, section 12.
- Rural Trustees to report average attendance of pupils to Inspector.—P. S. Act, section 206.
- Semi-Annual Reports of Separate School Trustees to Inspector, due.—P. S. Act, section 40 (13).
- Semi-Annual Reports of Separate Schools to Department, due.—S. S. Act, section 28 (18); section 62.
- Trustees' Report to Truant Officers, due.—Truancy Act, section 12.
- Auditors' Report of Cities, Towns and Incorporated Villages to be published by Trustees.—P. S. Act, section 107 (12).
- Order Election Blanks and Assessment Rolls from THE MUNICIPAL WORLD.

#### JANUARY.

1. A Happy New Year to all.
2. Renew subscription to MUNICIPAL WORLD for 1895.

### Municipal Special Audits

Have been a feature of my work. There are many municipalities whose financial affairs are in a muddled condition. I straighten them out and start them off anew. The longer they are neglected the worse they are to untangle.

**A. C. NEFF**, CHARTERED ACCOUNTANT,  
AUDITOR, TRUSTEE, ETC  
Canada Life Building, Toronto.