

12. *Finance*.—Treasurer, Assessment Commissioner, License Inspectors, Collectors, Assessors, Debentures, Taxation, rate of, Water-rates, Licenses, Rents, etc.
13. *Sub-surface Works*.—City Engineer: water sewers, drains, steam railways, esplanade, etc.
14. *Surface Works*.—Sub-Engineer: street pavements, sidewalks, electric railways, wires, etc.
15. *Property*.—City Surveyor: houses, lands, markets, parks, fire, light, etc.
16. *Health*.—Medical Officer: pure water, sewage, closets, diseases, hospitals, plumbing, etc.
17. *Board of Control*.—A Chairman, a Permanent Officer, a Civil Engineer, and two heads or deputies, associates, as required by Chairman; or a lawyer and financial experts. The latter I prefer.
18. To take a declaration of duty.
19. All contracts (except relating to debentures), to be referred to Control by all Committees to report on necessity, nature, cost, etc., and on proposed contractors and their sureties.
20. The same as to appointments by Council, as to qualifications.
21. The Finance Committee: of schools, police, libraries, etc., to meet with Finance Committee of City, and by a majority of the whole recommend to the Executive and Council the amount to be expended in each case.
22. *Court of Revision*.—To be appointed and constituted as required by present Act. No Alderman to sit on. A Chairman and two expert land valuers.
23. First appeal to Commissioner and two of his experts as a Board of Assessors, then to Court of Revision.
24. *Board of Arbitration*.—Official Arbitrator and two valuers, as he may require. To hear cases between Corporations and Citizens.
25. Clerk of Control and Revision, a lawyer and stenographer to take evidence, etc.
26. Rules of procedure to be framed, etc.
27. *Taxes*.—Taxes to be paid to Treasurer at his office, or at branch office.
28. All to be divided into four parts or instalments, in April, June, September and November.
29. *Estimates*.—To be prepared for the next year a week before nominations, and published.
30. Accounts of current years also to be published in the general.
31. All proceedings to be in open Committee; no personal communications with Aldermen (*quasi* Judges) allowed.
32. If found out, contract cancelled, and all damages saddled on Contractor, or offender.

NOTE.—I would prefer a Permanent Board of Control, composed of a barrister, and one engineer, and one financial expert, to receive tenders, let contracts, etc., subject to Committees and Council, requiring a two-thirds vote to reject recommendations of the Board. I was elected Alderman in 1877, advocating "Economy and Efficiency," and specially two points; the forming of the Chairmen of Committees into a Board of Control, and the payment of Aldermen. I thought the city was then too poor to pay Aldermen; and instead of the Board I established the "Executive Committee" as a "Cabinet," which has worked well for eighteen years. Only for the expense I would strongly recommend the Board of Control as indicated above, but so small an expense should not stand in the way; as the cost would be saved many times over every year. Aldermen should be relieved of the details of administration in every way possible; but the final responsibility should be in the hands of the representatives of the citizens. The items in these By-laws are taken from the Charter I prepared in 1880. There are good reasons for every clause.