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THE MUNICIPAL WORLD, St. Thomas, Ont

Political Item. A small boy in an Austin, Tex., Sunday school was asked

"Where do the wicked finally go?"

"They practice law for a spell and then they go to the Legislature," was the pat reply of the observing youth.—(Christian Intelligencer.)

# BLANK FORMS.

### Miscellaneous

| Declaration of office                           |
|---|
| Castion and                                     |
| Declaration of auditor                          |
| Desilve and                                     |
| Declaration of property qualification           |
| Castion and                                     |
| Certificate of appointment of reeve             |
| Section 66.                                     |
| Certificate of appointment of deputy-reeve      |
| Section 67.                                     |
| Certificate of appointment of councillor, path- |
| master's sehedule or return of statute labor    |
| Notice to attend court of revision              |
| Section 64.                                     |
| Oath of member of court of revision             |
| Section 57.                                     |
| Debentures register                             |
| School Census Books, one and two quires         |
| Section 14C.                                    |
| Notice of appointment to office                 |
| Assessment Rolls.                               |

## Assessment Rolls.

When ordering Assessment Rolls, state number of names you have to provide for, and whether to be bound in leather or cloth. Sheets Assessment roll paper....

Sheets Assessment roll paper, non resident .... Assessment notices, township....

Schedule B, section 47.
Assessment notices, cities, towns and villages. Declaration for parties to fill in....

Assessor's guides. When rolls are bound, one sheet non resident assessment paper will be put in for each 500 names unless otherwise ordered.

The York County Council at its last session decided to petition the legislative for an amendment to the Municipal Act to require registrars to keep a list of all property changing hands, and forward same to the clerks of the several municipalities in time for use of the assessors in making their assessments.

### Electioneering Pleasantries.

Apropos of the pleasantries exchanged at Birkenhead by certain journalists who writeabout wine on the "lees" and the "lever" and the "fulcrum," a story may be recalled concerning the election in 1892. At that time there had been a succession of Liberal victories, which were commonly referred to as the "flowing tide," and accordingly one of Mr. Lever's placards requested the electors to "Vote for Lever and the Flowing Tide." As a counterblast to this, his opponent issued a poster recommending the electorate to "Vote for Viscount Bury, and dam the Flowing Tide." Westminister Gazette.

# 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.

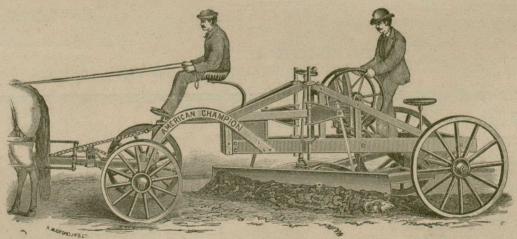
AUDITOR, TRUSTEE, ETC Canada Life Building, Toronto. 

## Drainage Laws.

CONSOLIDATED in one book, neatly bound in cloth, complete index.

The Drainage Act, 1894
The Ditches and Watercoures Act
The Tile Drainage Act.

In the Farmers' Advocate, speaking of Road Machines, W. A. Hale says: "Doubtless there are various patterns of these machines, but the one that I have had several years' practical experience with is called the "American Champion," and, as it is now made in Ontario, can be bought at first cost, without the addition of duty, the price being \$250, and to say that the machine will, in any ordinary township, more than pay for itself in one year, is putting it very mildly. Some of our more enterprising municipalities have purchased one or more of these machines, and have taken upon themselves the principal part of the making and repairing of the municipal roads, giving the residents a chance, whenever possible, of working a part of their road tax in statute labor, and while the roads are uniformly very much improved the annual amount actually expended on them has fallen to from 75 even to 30 per cent. of what it used to cost to keep up an indifferent set of roads by the old method."



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