

The Municipal World.

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ST. THOMAS, MARCH 1, 1892.

Treasurers and Their Security.

An important question, that receives very little attention from many municipal councils, is the character of security given by their treasurers. This office in the municipality is just as important as that of the treasurer of any of our financial institutions handling a like amount of money, from whom first-class security is always required. They are paid well for the performance of their duties, and if the institution does not protect itself by guarantee bonds, a reasonable amount is paid in addition for the security furnished. The defalcations of municipal treasurers reported every year, and the failure in the majority of instances to realize the amount from the sureties, shows that many councils pay little or no attention to this important matter. Some radical change in the direction of improved class of security from municipal treasurers is very necessary.

Section 249 of the Municipal Act provides that treasurers shall give such security as the council directs for the faithful performance of their duties, and especially for duly accounting for and paying over all monies which may come into their hands. It is the duty of the council from year to year to enquire into the sufficiency of the security given by the treasurer and report thereon.

The security offered and accepted in the majority of cases, and in all cases in township or village municipalities, is private security. No one but those who can induce a sufficient number of their friends to sign the bond given to the council, can hold the office and fulfil the requirements of the Act in this respect. Every defalcation reported presents a different objection to private security. One is that the bondsmen are generally residents of the municipality, well acquainted with the members of the council, and who probably signed the bond when the treasurer was first appointed many years ago. The new council appointed from year to year neglected, in many instances, to examine and report on the bond, and when they did, no member raised the question of

sufficiency. The conclusion is that the treasurer is doing his business all right, and that the bondsmen are solvent, and that to make an enquiry as to their financial standing, is entirely unnecessary, and from personal reasons sometimes objectionable.

We know that persons signing bonds are as liable to become bankrupt or transfer their property, as other people, and that it is difficult at all times to ascertain the bondsmen's true financial standing. This has been found to have been the case when corporations tried to realize on treasurers bonds.

Section 281 of the Municipal Act provides that the bonds or policies of guarantee or any incorporated or general stock company empowered to grant guarantee bonds or policies for the faithful accounting of public offices and other like purposes, may be accepted instead of, and in addition to, the bond or security of any officer or servant of a municipal corporation. That this class of security is preferable will be easily understood, more especially by those who have at any time been interested in settlements of accounts of treasurers in default.

The principal reason given by councils for not procuring this class of security from treasurers is the rates charged by the companies doing business in Canada, whose bonds the councils are empowered by the Act to accept.

Notes.

Many clerks and others are in favor of the formation of a municipal officers association. We would like to have their opinions on an association in each county, and the benefits that might be derived therefrom.

There are many questions that a meeting of the municipal officers in a county could regulate, viz.: the form of the assessment rolls, assessment slips and collectors' rolls, the different methods of carrying on the work of a municipality, systems of keeping municipal accounts and debenture statements, preparation of collectors' rolls, etc.

Clerks will kindly remember THE WORLD when mailing printed copies of council proceedings, auditors reports, by-laws, etc. We may in the future have something to say in reference to blank forms used by municipalities, and before suggesting any improvements, we would be pleased to receive samples of assessment slips and other forms used in different parts of the province, with a memo. of any improvements the sender can suggest.

* * *

The question of abolition of statute labor will soon form a subject for discussion in many municipalities. That such a reform is highly necessary is admitted by those interested in good roads and the economical expenditure of the public money. Councillors should make known their views on this subject, especially those representing municipalities in which statute labor has been abolished.

Ontario Drainage Commission.

A very successful meeting of the drainage commission was held at Rigetown, on Friday and Saturday, the 5th and 6th February. A large number of the representative farmers of the townships of Howard and Harwich were in attendance. A great many objections were found to our drainage laws (as they at present exist,) and suggestions were offered with a view of remedying the same. There is a vast difference of opinion between those residing on high lands and those whose lands are low with regard to the manner of levying assessments for drainage works. The high-landers contend that in consequence of their land having naturally plenty of fall they should only be assessed for the portion of the drain passing through their property and that those living upon the low-lands should bear the expense of finding an outlet for such water. The low-landers, on the other hand, contend that in many cases were it not for the water brought down by artificial drains constructed upon the high lands they would be able to till their land to better advantage and could take care of what water comes naturally upon them. The majority of those who have so far given evidence before the commission are of opinion that engineers, in making their assessment for the construction of a drain, should specify the portion of lot benefited and not spread the assessment over the whole lot. All the witnesses agree that the appointment of the drainage referee was a move in the right direction, and it will be the means of expediting, simplifying and lessening the costs of drainage suits. A meeting of the commission was held at Chatham on the 8th, and at Dresden on the 9th, and at Glencoe, Friday and Saturday, the 12th and 13th February. On Monday, the 15th, the commission met at Sarnia, and the whole of the week was devoted to the county of Lambton.

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Alterations in school section boundaries should be brought before the council without delay. By-laws for this purpose must be passed on or before the first day of May. All parties whose property is affected by the proposed change must be notified before the by-law is passed, in such manner as the council directs.

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Clerks will be assisted greatly in the work of preparing statute labor lists and collector's roll if they furnish the assessors with a map showing the division of the township into school sections and road divisions, and thereby enable them to make correct entries in their rolls. A copy of the school section map must be filed in the county clerk's office. Clerks neglecting this duty are liable to a penalty of \$10 00.