

2. Yes.

3. The assessment cannot be varied except upon the report of the engineer.

#### Taxes Payable to Treasurer.

192.—REEVE.—Can the village council pass a by-law to have all taxes paid direct to the municipal treasurer on or before the 14th December each year, and if the by-law states that 5 per cent is to be added to all taxes not paid on or before the 14th December, can the treasurer legally collect those unpaid taxes, and receive the extra 5 per cent, if it is enacted in the by-law, for his extra services?

Yes.

#### Finance Committee of Council to Report on Accounts.

193.—X. Y.—In our town council we have seven committees and an executive (or Finance) committee.

1. What work or business should the Executive or Finance Committee transact in the council while the council is in session?

2. In passing the reports of each committee how is that done i. e., after a committee has prepared its reports in committee—for instance, the fire committee met, made out a written report, the five members of the committee put their names to it. Now we want the accounts named therein and recommendations for certain supplies, etc., duly passed by the council. Please what is to be done with the report? Should that report be put through while the council is in committee of the whole, the chairman of the fire committee in the chair? Fire committee next refer it to the executive or finance committee; then next, that committee report upon it in committee of the whole, and then the council pass it, or how? Please give the entire process. We have no rules in the printed council rules to guide us.

3. Please give us what you think is the proper way of doing the committee business if you have no regular authority to refer to.

All accounts of expenditures incurred by committees should come before the finance committee which should meet last. The finance committee should then report upon all accounts and its report should then be dealt with by the whole council.

#### Municipal Elections.

##### VILLAGE OF FERGUS.

The village of Fergus had an unusual experience in electing a council this year. "At the nomination meeting held in accordance with the provisions of the Municipal Act, there were at the close of the hour set apart for receiving nominations, one candidate nominated for the office of reeve, and eight candidates for office of councillor. The reeve was declared elected. An elector having demanded a poll on behalf of the several candidates for the office of councillor, further proceedings were adjourned until Monday the 4th January. Six of the candidates nominated availed themselves of the privilege conferred upon them by the provisions of said act, and delivered their resignations to the municipal clerk within the time allowed for that purpose, thus leaving only two of the candidates nominated willing to except the office of councillor, a difference of opinion existed as to the proper course to be pursued, and the opinion of a local solicitor (confirmed by

a Toronto solicitor of experience) to the clerk was as follows:

"You have stated to me that eight persons have been duly nominated for the office of councillor of the village of Fergus, six of whom have duly resigned, and you have asked my opinion as to whether the remaining two are to be declared elected, and if so how the other two councillors are to be elected. My opinion is that the two remaining candidates must be declared elected, and these two shall appoint the remaining two councillors."

This view of the case did not commend itself to the electors generally, and the opinion of County Solicitor Guthrie was obtained as follows:

"I have considered the question submitted by you for my opinion, and I give the same as follows:

1. I think the two candidates who did not resign should be declared elected and treated as having been duly elected.

2. I do not think the electors neglected or declined to elect the requisite number of members of the new council so as to bring the circumstances within section 186 of the Municipal Act.

3. On the whole I think the better course is to treat it as a case of non-election of two members of the council, and under section 184 of the Municipal Act, to issue a warrant for the election of two of the members, reciting the fact of the non election. The warrant, of course, can be issued by the reeve or a member of the council, or by yourself, and it should be done upon a report to be made of the circumstances setting forth the non-election. That you can make on Monday, and the warrant can be issued on Tuesday.

If one of the gentlemen nominated, and who did not resign in time, desires to refuse to accept office, he can do so in writing to you, and you might in that event, hold an election for three members of the council altogether.

Of course the matter being new and arising upon somewhat novel provisions of the Municipal Act, I do not give the opinion as being free from doubt, but as being the best opinion I have been able to form in the peculiar circumstances that have arisen."

A nomination meeting was held on the 13th January, to nominate candidates to fill the vacancies, and six candidates were nominated. After the nomination meeting five of the candidates resigned, leaving only one candidate willing to accept office, by this time the members of the new council (there being a quorum) had organized, and in view of the first opinions obtained. The council considered they had no option in the matter, and a by-law appointing two of the candidates previously nominated was introduced and passed accordingly.

We agree with the opinion of Mr. Guthrie, that the electors had not declined or neglected to elect the requisite number of members for the council, and that the council should only take proceedings under section 186, to fill vacancies when this is shown to be the fact.

The county council of Carleton passed the following resolution:—That in the opinion of this council the method of electing members to the county council under the new order of things might, with advantage, be amended by dividing each district into two wards, and have one representative from each, giving each man one vote only.

#### Rules and Regulations of Township Council Proceedings.

The Township Council, of Pelham, has adopted the following standing rules for the year.

Rule 1.—Immediately after the reeve shall have taken his seat the minutes of the preceding meeting shall be read by the clerk, and any errors or omissions therein, corrected by the council before the minutes are signed by the reeve.

Rule 2.—The reeve shall preserve order and decorum, and decide questions of order, subject to an appeal to the council.

Rule 3.—All accounts for printing and advertising shall be referred to a committee composed of the reeve and clerk.

Rule 4.—After the final revision of the assessment roll, no applications for refund of dog tax will be entertained.

Rule 5.—Every account presented for payment must be in writing, properly itemized, and giving the name of the official, if any, who authorized the service, and the accuracy of each account must be duly vouched for by the proper official by written endorsement thereon, to the satisfaction of council before same will be considered.

Rule 6.—The oversight of the roads and bridges of the township for the year, outside of the duties pertaining thereto, imposed upon pathmasters by the statute labor by-law, shall be assumed by the councillor or councillors indicated below, who in each case shall constitute and be the road and bridge committee for that particular job, viz.:—(a) Any repairs required upon any highway or bridge that do not come within the jurisdiction of the pathmaster of that division, under section 12 and 13 of the statute labor by-law, shall be undertaken and made by the councillor living nearest thereto, provided the probable cost will not exceed \$10. (b) If probable cost, over \$10, but under \$50, then such repairs shall be made by the two nearest councillors. (c) If probable cost, over \$50, but under \$100, then such repairs shall be made by the reeve and two councillors living nearest thereto. (d) But whenever cost of any road and bridge service or contract is likely to exceed \$100, the whole council shall be the committee to attend to same. In each and every case the councillor living nearest to the work to be done shall be chairman of the committee having same in charge.

Rule 7.—The reeve may issue his cheque upon the township treasurer (which shall be honored by him when in funds) in payment of any road and bridge service, upon the written order of the chairman of the road and bridge committee having the oversight of the job, and the reeve at each regular meeting of the council shall present to council a statement or report of all payments so authorized by him since the previous meeting, accompanied by the original accounts duly certified by the road and bridge committee.

Rule 8.—The minutes of the last sitting of council in each year shall be read and adopted before adjournment *sine die* shall be moved.

It is of the greatest importance that the business of councils should be systematized. If any of our readers can suggest improvements in the above regulations we will be pleased to receive them for publication in future issues.

If the amount of money expended by the towns and cities of Ontario in their speculative efforts to make good streets were aggregated, the amount of waste would be appalling, and more so when it is understood that they are now looking for new material with which to experiment afresh.