THE MUNICIPAL WORL

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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.

32 Church St., Toronto.

CALENDAR FOR NOVEMBER AND DECEMBER, 1894

Legal, Educational, Municipal and Other Appointments.

NOVEMBER. 1. Last day for transmission by local clerks to County Treasurer of taxes on lands of non-

residents. Assessment Act, section 121.
Last day for transmission of Tree Inspector's Report to Provincial Treasurer.—Tree

Planting Act, section 6. Last day for Collector to demand taxes on lands omitted from the roll.—Assessment

Act, section 154.

Day for closing Court of Revision in Cities, Towns and Incorporated Villages, when Assessment taken between 1st July and 30th September. Assessment Act, sec. 52 On and after this date, Councils of Townships, Cities, Towns or Villages, may enter on lands and erect snow fences.—Snow Fences Act, section 3.

Report of Medical Health Officer due to Local Board of Health.—Public Health Act, schedule A, section 1.

Last day for Municipality to pass By-laws, withdrawing from Union Health District.—
Public Health Act, section 41.

DECEMBER.

1. Chairman of Board of Health to report to the Council on or before this date.—Public

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.

Act, section 50.

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.

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 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.

CONSOLIDATED: The Drainage Act, 1894.
The Ditches and Watercourses Act.

The Tile, Stone and Timber Drainage Act.

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Notice to Party Assessed, section 16,		-	"
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