

10. That the clerk be required to keep a record of drainage by-laws and assessments, showing entries on collector's roll, etc.

11. That a record of the statute labor lists and the work not performed be kept by the clerk.

12. That the clerk be required to prepare an index of all by-laws, showing the object of each by-law and whether obsolete, repealed or amended, and all by-laws at present in force and hereafter passed to be copied in the book to be kept for that purpose.

13. That the treasurer pay all accounts by bank cheque.

14. That two bank accounts be opened, one in the name of the township, all cheques to be signed by the reeve and treasurer, and one in the name of the treasurer.

15. That the treasurer furnish the reeve with a monthly abstract statement of receipts and expenditures, said statement to show cash in office, cash in bank, and cheques outstanding.

16. That the reeve present the monthly statement at first session of council after they have been received, for the information of the members.

17. That a bill book containing a proper record of all loans be kept by the treasurer.

18. That a receipt book be procured for the use of the treasurer.

19. That the treasurer be required to keep a ledger, in which any classification of accounts necessary, other than those in the Government cash book, may be kept, and that no other accounts be entered therein.

20. That all accounts to be passed by the council

should be in writing and certified by a member thereof before being presented, and that they be numbered and kept on file in the clerk's office for reference.

21. That the council's orders on treasurer should be in sheet form, and that the list of accounts be entered in the minutes.

22. That all reports of committees be incorporated in the minutes of the council, or be copied in a book kept for that purpose.

23. That orders on the treasurer passed by the council be made payable the second day thereafter. This will give time for the preparation of the proper order with every detail required and for entering a copy of the same in the minute book before it is handed to the treasurer.

24. That a proper clerk's office be established either by the council or by arrangements with the clerk and that apparatus for properly filing the records be procured by the township for the use of the clerk.

25. That the by-laws of the township, when passed, should be signed by the reeve and clerk, and be sealed with the seal of the corporation.

26. That arrears of taxes be cancelled only by resolution of council, to be certified by clerk to county treasurer.

27. That the by-laws striking the rates be prepared to show in detail the sums to be levied.

28. That a by-law levying school rates be passed each year, as required by The Public Schools Act.

29. That the treasurer be required to give a guarantee bond as security, the cost to be paid by the township.

Constitution of County Councils

The warden of the Elgin county council, in opening the November session of that body, referred to the optional law passed in reference to the constitution of county councils as follows :

"At the last session of the Legislature a great many amendments to The Municipal Act were passed and included in the consolidation of The Municipal Act. The most important amendment refers to the composition of county councils, and it is now optional with the majority of the local councils whether the county council, as at present constituted, be continued, or whether it shall, after next year, be composed of the Reeves of the various local municipalities in the county. When county councils are composed of the Reeves, the vote on every question which involves the expenditure of money to or in excess of \$1,000.00 is to be determined by adding together the equalized assessments of the municipalities whose representative voted for that expenditure or against such expenditure, respectively, instead of by a majority vote of the members, as in other cases. The passing of this legislation was, no doubt, a surprise to all of you. Previous to 1896, when the present constitution of county councils was adopted, municipal authorities and the public generally were consulted in reference thereto. The act then passed has given the greatest satisfaction throughout the Province, as far as I am aware. The division of counties into districts was well considered, as it gave to the taxpayers an equitable representation. It has been thought by many that the system of dual voting was objectionable, but the benefits only require to be thoroughly understood to be appreciated. It provides for a minority representation, and equalizes the influences of the political parties. This system of voting is in operation in some of the United States and in England and Scotland for the election of members of School Boards, and at the last session of the Legislature was introduced in special legislation, providing for the election of the Board of Education and Board of Control of municipal affairs for the City of Toronto. This system of election is bound to be introduced sooner or later in Ontario for the purpose of promoting a more equitable representation in municipal councils. Many objections may be urged against the proposed new system. One is

that votes on financial questions are not always the most important ; for instance, the question of equalization, the appointment of officers, confirming of road by-laws of local municipalities, guaranteeing debenture by-laws of local municipalities, the designation of roads under The Highway Improvement Act, to all of which the vote, in proportion to the equalized value of the municipality represented, would not apply, are of greater importance than a vote in reference to an expenditure of \$1,000 or more.

"In 1896, when the present county council system was adopted, two of the principal arguments were that the county councils were too large and that village representatives had a voting power out of proportion to their tax-paying liability. If the local municipalities of Elgin favor the new system, villages and towns paying one-twentieth of the county rate will have five-twelfths of the representation. I am strongly of opinion that if an optional system of county council representation must be considered, that a change should not be made until the ratepayers of the county have had an opportunity of voting on the question. It is not in the interests of municipal government that a question of so great importance should be left in the hands of the local municipalities to determine whether it should go into operation or not. I would suggest that the county council consider the matter, with a view to petitioning the Legislature to repeal the county council legislation of last session, and that we endeavor to secure the co-operation of other county councils, both by petition and deputation to the Legislature, when in session."

A resolution was afterwards passed by the county council ordering a petition to the Legislature for the repeal of the legislation of 1903. The county councils of Northumberland and Kent have taken similar action, and the appointment of a deputation composed of county council representatives to interview the Government will be considered by all the councils at the January session at the request of the Northumberland council.