

His Honor reviews the facts of the case, which were as follows :

On Arbor day, in May, 1901, Mr. Shantz, while a trustee, did some teaming for the school, for which he put in an account for \$3 50. The account was passed by the Board and an order drawn for its payment. Mr. Shantz, at the trial, said he did not know he was doing anything illegal ; that he did not know the law and that he always expected to get pay, until he found the account was illegal. Then he withdrew it, and said he had no claim against the Board.

The Judge then quotes section 105, chapter 39, 1 Edw. 7, under which the action was brought. It states that "any trustee who has any pecuniary interest, profit or promise, or expected benefit therein, or from any contract, agreement or engagement, either in his own name or the name of another, with the corporation of which he is a member, or who receives or expects to receive any compensation for any work, engagement, employment or duty on behalf of such corporation, shall *ipso facto* vacate his seat."

It was objected to by Mr. Clement for the respondent, that this work having taken place in 1901, and a new election having taken place since, that the Board is not the same Board, and that proceedings should have been taken during 1901, or before the new election.

His Honor says "As I understand the Act, the seat was vacated at the time the corrupt act for which compensation was expected, was performed ; it then became *ipso facto* void, but requires a declaration of the fact by the County Judge before a new election can be ordered. I cannot agree with Mr. Clement's argument ; the board notwithstanding the election in December, 1901, of a new member, was a continuing Board of which Mr. Shantz was and is till now a member, and I don't find that there is any limitation—within the trustees term of office—in which these proceedings may not be taken.

I, therefore, by virtue of the power vested in me, declare the seat of the respondent, David S. Shantz, in the Board of Public School Trustees of School Section No. 13 in Wilmot township vacant—and I order a new election for said seat forthwith."

The other trustee proceeded against him in consent through his solicitor to his seat being declared vacant.

Auditors should be appointed at a salary sufficient to pay them for the time necessary to fully investigate the treasurer's accounts and system of doing business.

We have no sympathy with the practice of appointing auditors, because they are applicants for the position.

Select the best man available irrespective of residence or political tendencies, and pay him to make a complete report.

Audit Reform.

If the municipal audit system of Ontario was always effective in counties and townships, special expert auditors would not be making an examination of the books of the former County Treasurer of Kent to ascertain the amount due the county and local municipalities when he was suspended.

To err is human, and for that reason certain officials are required to give security, and auditors are appointed to report on the correctness of their books.

The Provincial Municipal Auditor is doing a good work, but in order to establish a proper system of accounts, competent local auditors are necessary. These are required to be appointed annually. Capable men are not always available, either on account of the small fees usually allowed, or for other more potent reasons. The appointment of a Municipal Auditor for each county, or for a union of counties, to act with or without an auditor to be selected yearly by each Municipal Council, would enable the Provincial Auditor to co-operate in introducing a uniform system of book-keeping and efficient audits in every municipality.

A recently decided case (in re Allen and the Town of Napanee, 38 C. L. J., 724) is a practical illustration of what is almost certain to be the result when a Municipal Council assumes to transact its business other than in the manner which the Statutes prescribe. A motion was made to quash a resolution passed by the Council of the town of Napanee to the effect that "the street committee have instructions to see that the street trees, where necessary, be properly trimmed." It was held that under sub-section 4 of section 574 of the Municipal Act, municipal corporations have power to deal with the trimming of all trees, the branches of which extend over the streets of the municipality ; but it is a matter that should be dealt with, not by RESOLUTION, but by BY-LAW, as indicated in section 575 of the Municipal Act.

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The qualification of an assessor should receive more consideration than is generally given to annual municipal appointments. His duties are defined by the Assessment Act, and no council has a right to direct him in the assessment of real or personal property. Upon the efficiency of his work a great deal depends, among other things, on a correct population return—the amount of the Legislative school grant ; on a complete dog census—sufficient funds to pay for sheep killed, and a possible balance for the general funds ; on the proper observance of the Assessment Act in reference to non-resident lands—the payment of arrears of taxes ; on the assessment of all manhood franchise voters and others—small accounts for the revision of the assessment rolls and voters' lists.

Book Reviews.

Seager's Magistrates' Manual.—We have had the privilege of examining a copy of the work recently issued by the Canada Law Book Company, of Toronto. We find it a complete guide to lawyers and magistrates in complex cases, with voluminous citations of cases from all English and Canadian reports and periodicals to date. Important features of the work are a great deal of care and space devoted to the appointment, qualification, duties, disabilities and jurisdiction of justices of the peace and magistrates, and a full discussion of the law of evidence. Proceedings of all kinds before justices of the peace receive their full measure of consideration. The author is Mr. Charles Seager, of Osgoode Hall, Barrister-at Law, who is himself a police magistrate. Price, half calf, \$5.50.

The Canadian Almanac for 1903.—This unusually valuable and almost indispensable work has again come to hand. Every office and library in the Dominion should be provided with a copy. It contains, amongst other things, the latest revised information as to the customs, tariff, postoffice department, banks, clergy, schools, colleges, societies and institutions, barristers, foreign consuls, COUNTY AND MUNICIPAL OFFICERS, Division Court clerks, police magistrates, life insurance, game laws, etc.; a full account of the *census of Canada*, full and complete militia and military information, a discussion of astronomy, an enlarged historical diary, and a vast amount of other interesting and instructive information of various kinds. A map of the City of Toronto is presented with each almanac. Price, in paper cover, 35c.

The town of Wingham is learning that it is not well to grant aid to every industry that comes along and seeks to establish itself within the municipality with the aid of the council and the citizens. Early last year a Toronto man made a proposition to found an iron-working concern, to be known as the National Iron Works Company. The town voted a bonus of \$17,000, and stock to the amount of \$10,000 was subscribed by private citizens. But even with this aid, the company only remained in business thirty days, at the end of which the municipality was left with the buildings on its hands. For a time these remained unoccupied, but recently they have been sold to a stove firm for \$8,000. There are now some fifteen hands employed on the property. To obtain employment for these fifteen men has thus cost the town a great deal more than it anticipated. It would have paid better to have granted each of them an annuity.—Ex.

Mr. Orra Bishop, who for a number of years has been clerk of the Township of Sombra, has resigned, and Mr. Wm. H. McGlin has been appointed in his place.