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In the interests of every department of the Municipal Institutions of Ontario.

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If the number on your address label is 120 your subscription ends with this issue. We will be pleased to have renewal orders from all, and from those who are retiring from municipal life, a recommendation to their successors in office. We have to depend largely on the co-operation of those in office and to them our thanks are due for the good progress made during the year. The Supply Department has received an encouraging support. This is neces-ary owing to the low subscription rate and increasing demands on the Question Drawer for special legal information, which, if obtained from other sources, would cost much more. THE WORLD'S Souvenir Catalogues will be distributed during the month, and, as usual, will show that we are in a position to fill orders for blank forms, books, stationary and office supplies, required by municipalities.

The legislature has limited the powers of municipal councils after the 31st day of December in any year as follows:

"But no council of any local municipality shall after the 31st day of December in the year for which the members were elected, pass any by-law or resolution for the payment of money, or which involves, directly or indirectly, the payment of money; nor shall they enter into any contract or obligation on the part of the municipality; nor appoint to or dismiss from office, any offic r under the control of the council, nor do any other corporate act after said date, except in case of extreme urgency. But the council may do any necessary business before the 31st of December, which may, having regard to the circumstances, be done at such time, and which, by this Act, they are now authorized to do at their last meeting."

Election of School Trustees.

The Act of 1898 does not, as some persons think, abolish wards. It simply provides that in certain municipalities the election shall be by general vote, thereby ignoring the division of certain municipalities into wards, so far as the election of mayor, reeves and councillors in those municipalities, is concerned. Another difficulty which the Act of 1898 has raised in the minds of some people is in regard to the election of school trustees. It is thought by many that the election of trustees must in some cases, at all events, be by general vote, and this view is based upon the provisions of section 58 of the Public Schools Act, sub-section 2, of which empowers any board of trustees to require elections to be held by ballot, and sub-section 3 of which provides that in every case in which notice is given as directed by the Act, requiring the election of public school trustees to be held by ballot, such election shall thereafter be held at the same time and place and by the same returning officer and conducted in the same manner as the municipal nominations and elections of aldermen or councillors are conducted. We are of the opinion, however, that the legislature did not intend to make this supposed change in the law in the case of trustees. It was dealing with the election of certain municipal officers and not with the election of school trustees, and, therefore, the provisions of the Act of 1898, ought not to be read into the School Act so as to make the elections of school trustees by general vote of the whole municipality.

Section 8 of chapter 36, Ontario Statutes, 1899, adds an additional subsection to section 58 of the Public Schools Act, (No. 6) which applies to towns and incorporated villages, and is as follows:

(6) In towns and incorporated villages the trustees may, by resolution, limit the number of trustees constituting the public school board to six, provided that at least one month's notice was given of the intention to consider the resolution to that effect. When such resolution has been adopted the election for school trustees shall thereafter be by vote of the electors of the whole municipality. Any reduction so approved shall not come into operation until the close of the school year. The board shall by lot determine what trustee or trustees shall retire in addition to the number retiring by annual rotation in order to admit of the election of three new trustees at the next annual meeting, and thereafter three trustees shall be elected by the ratepayers of the whole municipality each year to fill the place of the same number retiring by rotation annually.

Mr. M. J. Costello, clerk and police magistrate of the town of Hawkesbury, died on the 10th November last. He was only 48 years of age. Queer State of Municipal Government.

"The people of Philadelphia are cursed with a municipal government, which, in many of its departments, is utterly bereft of public respect. Yet those citizens who are most fully acquainted with the depravities and shortcomings of the municipal administration, and who, if they would use the power resident in their hands, could, at their will, rectify, repair and restore, abdicate their function. They stand aside and let the professionals, the lobbyists, the men who congregate around the doors of the saloons and who inhabit the slums, take possession of the polls and dictate the verdict of the ballotbox. Unless the citizens of Philadelphia who have the highest interests in the fortunes of the municipality shall be scourged to the performance of their civic duties as money changers were scourged from the temple, they will fail in their performance." -Philadelphia Record.

The council of every town, township and village shall hold a meeting on the 15th day of December in each year. If that date is a Sunday, then the meeting is to be held on the following Monday. Immediately after this meeting, the council stall publish a detailed statement of receipts and expenditures for the portion of the year ending on the day of such meeting, together with a statement of assets and liabilities and uncollected taxes. A similar statement in detail respecting the last fifteen days of the preceding year shall be attached thereto. As this is intended to be the last meeting of the year all outstanding accounts should be passed. The mayor or reeve and treasurer are required to sign this statement and it shall be published forthwith in one or more newspapers (if any) of the municipality, and also in such other newspapers circulated in the municipality, as the council may direct. The council may, at their option, instead of publishing this statement in any newspaper, cause it to be printed and posted up in the offices of the clerk and treasurer, respectively, as well as at all the post offices in the municipality, and at not less than twelve other conspicuous places therein, not later than the 24th day of December. The clerk is to procure not less than one hundred copies of this statement for delivery or transmission by post to such of the electors, as shall first request him to do so, not later than the last mentioned date. It is the duty of the clerk to see that copies of this statement are produced at the nomination meeting.

The clerk, treasurer and other officials of the municipality, should render the council all the assistance in their power, in the preparation of this statement. See section 304 of the Municipal Act. The above remarks do not apply to township municipalities situated in East or West Algoma, North Renfrew, Muskoka or Parry Sound or the provisional county

of Haliburton.