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K. W. McKAY, Editor,

A. W. CAMPBELL, C. E. } Associate
J. M. GLENN, LL.B. } Editors

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OFFICES—28 Elgin Street, St. Thomas. Telephone 101

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ST. THOMAS, JULY 1, 1899.

The London board of education has decided to impose a fee upon pupils attending the collegiate Institute. The fee was fixed at \$10 for all departments of the Institute, including the commercial form. The new regulation, it is expected, will be put into force after the midsummer holidays. Principal Merchant predicts that the fee will not materially affect the attendance, and the revenue therefrom, it is believed, will approach \$5,000.

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The council of the township of Euphemia, Lambton county, of which Mr. G. A. Annett is reeve, has introduced a new and somewhat novel method for keeping up and improving the roads. At the beginning of the year the pathmasters were consulted as to the advisability of commuting at the rate of 25 cents per day, the money collected to be used in operating a road grader in the divisions favorable. About half agreed to try the change, and so a grader was purchased and put to work. It costs one dollar per hour to run the machine. Some pathmasters say they have had four times the usual amount of work done while all seem to think that 25 cents expended in this way is worth more to the roads than 75 cents worked out under the statute labor system. The council passed by-laws that parties in those divisions shall commute at 25 cents, while in the others parties may commute and the result is nearly all say that they intend to commute rather than work at 25 cents per day. The council are very willing for all to do so, but, of course, money so collected must be expended as the council may direct. The council think they have hit upon a splendid scheme for introducing a grader, and it may go a long way towards the abolition of statute labor when a better scheme still can be initiated.

The Preparation of Collectors' Rolls.

The most important work required of any municipal clerk is the preparation of the collectors' roll. It is necessary that all ordinary and special rates be entered therein as accurately as possible. Before commencing to enter up the roll the clerk should check the work of the assessor as far as possible, and also the addition of the roll in order that he may have the accurate total on which to strike the rate. In townships where there are a number of school sections, it will be found advantageous to classify the valuation of the lots in each school section by transferring them to a separate book and in doing this the clerk should also ascertain the number of children between the ages of five and twenty-one, resident in the school section. The total valuation of all of the sections should equal the total assessed value of the township. When this is done annually a comparison of the assessed value of a section with that of a previous year will enable the clerk to detect errors or omissions that the assessor may have made in entering the numbers of school sections in his roll. Another system adopted by many clerks is to check the assessor's entries with the school section map. Having balanced the assessment roll the clerk should forward to the secretary-treasurer of each section, a statement of the valuation of the section together with the number of children between the ages of five and twenty-one and enclose therewith a blank form of requisition to the Council for monies required for the purposes of the school for the ensuing year. When requisitions have been received from all the sections the council should pass a by-law levying the amounts. The rates should then be entered in the book above referred to, opposite the valuation of each lot in the different school sections. This will enable the clerk to prove his work before entering it in the collector's roll, and save time by calculating all the rates for a particular section at the same time. In addition to the book, a statement should be prepared to show at a glance the various school section rates levied as follows:

No. of Section	Total Assessed Value.	Gen'l. S. Rat.	Total Trustees' Requisition	Trustees' Rate	Rate Levied.	Amount Entered in Collector's Roll.	Remarks as to Number of Teachers Employed and Assessor's Equalization.
Totals
County Rate.
Town Rate.
Debenture Rate, etc.

This should be continued and show all of the various rates required to be entered on the roll, that is county rate, township rate, drainage and other special rates, ditches and watercourses and fence-viewers' award costs, and also amounts entered for statute labor not performed. Similar statements are useful in every municipality and they may be as elaborate as the business requires. Clerks will find

them most convenient for reference and for answering enquiries in regard to the rates levied. When all the rates are entered in the collector's roll, each column should be added up and balanced with the columns in which the total taxes are entered. The totals for each page should be added together and the roll balanced. In calculating the rates it is not desirable to use fractions smaller than one-tenth, and in fixing the general rate for a municipality the estimates can be made accordingly. In levying school section rates it is desirable to use similar fractions and there is no objection to exceeding the amount required but in all cases the actual amount levied must be paid to the trustees. No rates should be entered in the collector's roll unless there is a by-law or statutory authority for so doing. In urban municipalities where the taxes are paid in two or three installments, special collectors' rolls are used. These contain columns for the general and special rates for the municipality and the amount of each instalment together with the columns for percentage added for non-payment. It is the practice in some municipalities to enter the frontage rates in a separate book but the Assessment Act requires that all rates should be entered in the collector's roll. The use of rate tables will facilitate the work. Those copyrighted by Mr. H. J. Lytle, a former municipal clerk, are the best. Their use will facilitate correctness and enable a clerk to save time. We occasionally find that a newly appointed clerk calculates the rates as levied to a fraction of a cent. This enables the collector to make a little for himself. The practical way is to add a cent for all fractions. On this account the entries in the roll generally exceed the amount levied.

After the roll is finally balanced the clerk should place his certificate therein, under seal, so that the collector will have proper authority for enforcing the collection of the rates.

Not too Drunk to tell the Truth.

It happened on a crowded car. A seedy-looking man, very much the worse for liquor, rose to give his seat to a lady, when a robust man slipped into the vacant seat, leaving the lady still standing. "Sa-a-y, you—you fellow you," said the boozey but chivilrous individual, as he swayed to and fro hanging to a strap, "I—I'm drunk, I know, but I—I'll get 'over it, I will; but you—you're a hog, and you'll never get over it in—in this world—no, sir, never!" And the other passengers agreed with him.

A number of county councils have passed by-laws requiring clerks of local municipalities to send copies of the assessment roll to the county clerk every three years.

It is nonsense to say a man is inclined to be bald. When a man is becoming bald it is usually quite against his inclination.