

Municipal Officers of Ontario.

Clerk of the Township of McNab.

Mr. McNab was born in the month of April, 1822, on the Island of Malta, at which his parents sojourned for a short time on their journey to Cephalonia, in the Kingdom of Greece. Mr. McNab's father was an officer in the Commissariat Department of the British army. After six years' residence in Greece, Mr. McNab's mother died, his father obtained leave of absence, and returned with his family to England, where he remained until he received orders to proceed to By-town, Canada (now the city of Ottawa). The Rideau canal was then in process of construction. The subject of this sketch and his brother were, in the meantime, attending a school in Fulham, England. The elder Mr. McNab, having married a daughter of Captain Street, of the Royal Navy, and settled in the township of March, where he was living on half-pay, sent for his children, and they arrived in Canada in June, 1834. Mr. McNab, shortly afterwards, left home, to work his own way in the world, and located at White Lake, in the township of McNab, in January, 1838, and has resided there continuously ever since. He was first appointed clerk in 1862, and remained in office until the end of 1866. He filled the office during the year 1878, and in 1887 received his appointment, for the third time, and still efficiently discharges its duties, making a total of twenty-two years spent in the service of the municipality. In former years he followed, at different times, the business of farming, lumbering and grist milling. He is a staunch member of the Presbyterian church, having been Precentor of the White Lake congregation for over fifty years, and in politics is a Liberal.

Nomination Statements.

An important feature of all nomination meetings is the presentation of a clear and concise statement of the financial position of a municipality. Auditors' reports are not always complete or easily understood by ratepayers. Members of councils should endeavor to correct this and present a statement of the financial affairs in such a manner as to be easily understood.

In stating the receipts and expenditures, separate the fixed expenditures over which the council for the year have had no control from those for which the council are directly responsible.

The fixed or uncontrollable items are always the largest. They include payments for debentures, schools, drainage, police, waterworks, lighting, fire protection, officers' salaries, etc.

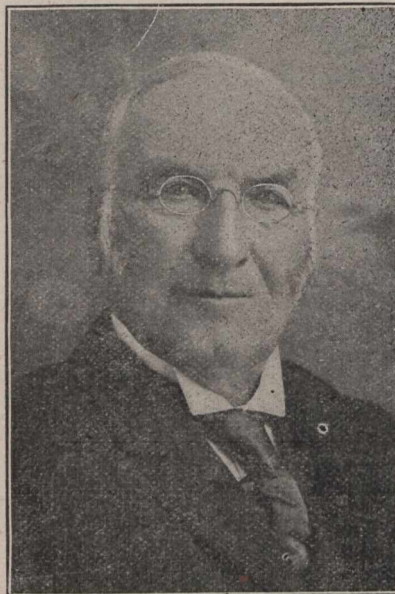
Expenditures incurred under by-laws, passed with the approval by vote of the electors can sometimes be shown to be the cause of a high tax rate, especially in urban municipalities.

The assets should also be classified as permanent and available.

1st. *Permanent Assets*, such as water works, electric light system, fire protection apparatus, markets schools, town halls, hospitals, etc.

2nd. *Bonded Assets*, which include sinking funds and other funds held in trust or due the municipality under special agreements or legislation.

3rd. *Available Assets*. The available assets are the most important items, and should be stated. These include cash on



MR. J. D. McNab.

hand, cash in banks, water and lighting rates in arrears, rents, advance for public works to be paid by debenture issue, advance on local improvements or drainage works in progress, etc.

Liabilities should also be classified.

Bonded or fixed liabilities include debentures or notes outstanding and not yet due.

Current liabilities usually include the items on which the success of the council is determined, such as debentures and loans due and unpaid, accounts due, salaries, county rates, statute labor and other indebtedness. In townships in which drainage work is carried on extensively, the balances due the different works for debenture moneys not expended, should not be overlooked.

The careful analysis of the business of a municipality will generally show the controllable expenditure to be small in proportion to the total taxes. Councils

are required to devote considerable time and attention to the details of municipal management, which do not affect the tax rate. They are usually judged by their decisions in small matters within the comprehension of the average ratepayer.

Another Defaulting Treasurer.

An audit of the accounts of the treasurer of the Township of Romney, by auditor F. H. Macpherson, of Windsor, led to the accidental discovery of a shortage of some \$2000 in the account between treasurer Shambleau of the County of Kent, and that township. The county treasurer was suspended by the warden, pending the further examination of his books. A shortage of some \$12,000 in his accounts was thus discovered. At a special meeting of the county council, subsequently held, Mr. Shambleau was dismissed from office and Mr. J. C. Fleming the clerk of the county, appointed in his place. The county is secured against the defalcation of the late treasurer by a bond in the Dominion Guarantee and Accident Company. The above is another example of the perfunctory and unsatisfactory nature of the ordinary municipal audit, as no doubt this shortage has been accumulating for some years, under the noses of the gentlemen who have been annually appointed by the county council to audit the books and accounts of the treasurer.

Tilbury North township a few years ago abolished the old statute labor system in two divisions (Nos. 7 and 9), and purchased an improved road machine from the commutation money at 50 cents per day in these two divisions. The experiment has proved so successful that the township has practically decided to abolish statute labor in the entire township, to take place probably next year or the year following, without the formality of a vote.

We are in receipt of a new book of conveyancing and other forms by Mr. A. H. O'Brien, M.A., of Osgoode Hall, Barrister-at-Law, just issued and published by the Canada Law Book Co., of Toronto. The new work is a great improvement on the first edition which was issued in 1893. Many forms which had become obsolete are omitted and new ones added. Those which are entirely new relate principally to companies, banking, copyright, Crown Lands, mining, bills and notes, and Maritime law. An important feature of the book is the insertion of notes of cases and extracts from statutes, where these are valuable to explain the necessity for any particular clause, in the text, or to call attention to some danger of error. The work of the printer is excellent, and on the whole the work is a full, accurate, and practical collection of legal forms, which should in every way meet the requirements of those engaged in the business of conveyancing.