Want Collectors Abolished.

From an exhange we learn, that at the December sitting of the county council of Oxford, a prominent municipal man of that part of the country urged upon that body the advisability of memorializing the Ontario Legislature to abolish the office of tax-collector, on the ground that such an official is a needless expense to rural municipalities. This may be the view of a limited number of ratepayers, but we are quite sure a vast majority of those who have township taxes to pay would rather be called upon at their homes by the collector, notwithstanding the trifling additional cost, than be compelled to trudge personally to the treasurer's office to pay their tax bills. It is possibly quite true that considerable numbers might be able to use the post-office to convey their taxes to the treasurer ; but by the time the township paid the postage on the taxslips to the taxpayer, and then the return postage was paid with the additional charge for registration or postal note, especially where the rates require the odd units of a dollar to make up change, the total cost would pay the average salary to collectors-to say nothing of the inconvenience and trouble it would give to people without conveyances in all unincorporated villages to be found in most of our township municipalities, and also to persons with limited education and limited means. The more the subject is examined the more we are convinced that the people generally would prefer the present system in rural districts to the one proposed by an Oxford reeve, and we are inclined to the notion that the Legislature will also so regard it, and think twice before making the proposed change. The fact is, that for some years past, we have had too much tinkering with our municipal legislation; too many people appear to want a change for the mere sake of making a change. It is about time to call a halt along this line.

Long Hauls of Gravel.

There are some indications that we in Ontario will have to face a gravel famine before many years. That the supply is not very great is evident in the fact that the Grand Trunk has to go as far north as Marden for its supply, and the long trains of flat cars that pass through Galt daily, southward bound, carry the gravel away to the other side of Hamilton, and as far as to Niagara Falls Those that have gone through recently were for west Brantford, where the road was washed out by the flood of last spring, and is now being built up. The main line of the Grand Trunk from the Falls west is being nearly all newly gravelled. A number of pits have been opened, and for a time turned out well, but the strata has soon become exhausted, as was the case at Hespeler. The officials say that it is very hard to get real good gravel along the line of the railway, and the supply is becoming scarcer.

A Provincial Board of Municipal Public Works.

An article in a recent number of "Municipal Engineering," discusses to some extent the question of "Private vs. Municipal Ownership," concluding with a suggestion which, in view of the work of the Provincial Board of Health, appears to be quite feasible. The writer says:

"A state board of municipal public works, which a city would be bound to consult before letting a contract or granting a franchise, even if its functions were merely advisory, would prevent many serious mistakes. Assuming that such an administrative board would be both efficient and incorruptible, the legislature could safely make its approval of a municipal franchise final, so far as the terms under which a private company binds itself to supply service are concerned. Upon this programme the advocates of private and municipal ownership alike should unite. Only thus can the private company be properly protected, while municipal ownership, without such supervision, is shown by experience to be in many instances a very hazardous experiment. We do not advocate this reform as a new remedy, nor as a panacea for municipal ills, but only because experience has shown that it is the only method that has been successful in uniformly assuring to cities an honest and efficient management of those public service industries demanded by the modern municipality."

Municipal Financial Year.

Mr. Mutrie, of South Wellington, has a bill on the stocks to change the date of ending the financial year of municipalities from Dec. 31 to Nov. 20, or one month earlier. Mr. Mutrie sent his draft bill to Toronto Council, asking for the co-operation of this city towards gaining the object in view. What effect it had upon the officials and aldermen appeared at yesterday's meeting of the committee on legislation. The committee reported against it.—Toronto *World*.

We doubt if a majority of the people throughout the Province will follow the Toronto city council in this matter. The change would enable treasurers to complete their accounts and have them andited for the twelve months to Nov. 30th in time for the municipal elections. Under the present system there is considerable. difficulty in getting an exact knowledge of the year's financial transactions at the nominations and during the brief campaign. Possibly treasurers may, in some instances, object to the change because of the alteration it would involve in their bookkeeping. Some councillors, too, may be expected to do the same thing, for whom it is just as convenient not to have an authoritative statement of the finances made during the elections. But the people as a whole are likely to welcome the proposal as one which will conduce to a clearer and better understanding of the year's transactions before they mark their ballots for the new council.

The matter came before the Guelph aldermanic board at its last meeting, and was referred to the finance committee, who now have it under consideration. In our opinion this proposal is well worth the best attention which the committee and council can give it. About the only objection to it which occurs to us is that each succeeding council would have to father a month's financing of their predecessors.—Ex.

Municipal Publications Announced.

The Municipal and Assessment Guide, by J. J. Kehoe. Published by D. J. Scott, 520, Ossington Avenue, Toronto. Price, \$2.00. This work is similar to The Municipal Councillors' Hand-Book, by the same author, published in 1884. It contains 171 pages, with index, and is a summary of the Municipal and Assessment Acts.

The Municipal Manual, (Part I,) by C. R. W. Biggar, Q. C. The Carswell Company, publishers, Toronto. Price, \$12.50. To be ready for delivery on or about the 1st of June, 1900. The last edition of the Manual, issued eleven years ago, contained all of the Municipal Acts, whether annotated or not. The volume recently announced as Part I will contain only The Municipal Act, with amendments to date, and

(2). Full Notes of Municipal Cases reported to April 1st, 1900, in Canada, Englandand the United States;

(3). Forms of By-law, Debentures, Rules of Order, etc.

(4). An *Historical Sketch* of the development of Municipal Institutions in this Province from 1788 to 1900.

(5). A Comparative Tuble—showing (in parallel columns) such sections of the Code Municipal of the Province of Quebec, the Municipal Acts of Manitoba and British Columbia, and the Municipal Ordinances of the North West Territories as correspond to those of the (Ontario) Municipal Act or relate to the same subjects.

(6). A brief *Tabular Guide to the counting of Ballots* at Municipal and Provincial Elections, with references to all the reported decisions applicable thereto.

(7). A Synopsis of the law relating to the payment by Counties of their share of the *Expenses of the Administration of Justice*,—(especially useful to County Judges and other members of the County Boards of Audit.)

(8). A List of the Municipalities of Ontario, with references showing the Statutes or Proclamations relating to each municipality.

(9). A List showing what local Municipalities or portions thereof compose the County Council Divisions of the Province, as established under "*The County Councils Act*, 1896."

(10). An *Index of the Cases Cited* (over 5,000 in number) with a reference to the Volume in which each is reported,—and

(11). A complete Subject Index (200 pp.) prepared by Allan M. Dymond, Esq., Law Clerk of the Legislative Assembly of Ontario.