

CORRESPONDENCE.

In the last number of your paper you ask the opinion of your readers as to the usefulness of the publication of treasurers' accounts in the month of December. So far as I am concerned I cannot see much good arising from it. Any audit at or near the new year cannot be made very clear to the general public, as there are many obligations or bills to be paid that cannot well be known and entered in the audit or statement, and the collector's roll will not be returned for some time after. I find that audits made at the new year are generally in such a shape that very few can make much of them or understand them, that is, as to how the balance stands or will stand. Some few can, but in rural populations such men are scarce. We have since 1859 adopted the plan of half-yearly audits, and find such very satisfactory, for at the end of June the collector's roll has been returned and all debts of any amount have been paid off, and when the balance is struck we know what we have at a glance. I think if others would adopt the same plan they would not go back to the annual audits.—W. M., Rockton.

Having noticed that you were trying to lighten the burdens somewhat by timely suggestions, especially in your last issue in the matter of compiling the collectors' rolls, which at all times is supposed to be correctly done, I would suggest that all municipal clerks procure one of "Lytle's Rate Tables" for preparing collectors' rolls, giving rates by tenths of a mill from one to nine and nine-tenths mills (compiled by H. J. Lytle, Cambray, Ont.) upon any sum from \$5 to \$10,000. The above table of rates I would not be without for double the cost of same, as it meets all the requirements of the several rates placed upon the roll, thereby reducing the amount of mental work necessary for the proper fulfilment of at all times a bothersome piece of business to the generally not over paid clerk. Wishing you all manner of success in your present undertaking," etc.—T. R., South March.

In reference to making out the collectors' roll, you recommend making out a sort of ready-reckoner to aid in making up the roll. I formerly did so, but now I can say like the Dutchman "Osh, mun, I dosh petter as dat," for I have one of Lytle's Ready-reckoners. If you have not one send to Hart & Co. of Toronto and get one at \$2. I got mine in 1884 at \$1 from the compiler, H. J. Lytle, of Cambray, Ont., a township clerk, but the Toronto firm have bought the right and raised the price. Be sure to ask for "Lytle's Ready-reckoner." I got a different one before that and paid \$1 for it, but it is not worth five cents for making out a collector's roll. Lytle gives the rates by tenths of a mill from one to nine and nine-tenths mills, from \$5 to \$9,950.

The change in the new School Act by which \$100 has to be raised in each school section does not meet with much favor here. It is looked upon as entering the thin end of the wedge for township boards of school trustees.

You are doing well. Keep on so, and when you begin a new year change the size to 8 vo., increase the pages, and call it the "Municipal and Local Courts Gazette," thus catering for not only municipal councillors and officials but for all clerks of division courts and bailiffs, J. P.'s, school trustees, and as many business men as you can.—W. M., Rockton.

We entirely agree with W. M., respecting the uselessness of putting municipalities to the expense of publishing a detailed report of the treasurer's accounts in December. The object no doubt is to give ratepayers a knowledge of the money transactions of the council previous to the elections in order that ratepayers may express approval or disapproval by their votes. There may be isolated cases

in which such information would be useful, but as the treasurer's books are public property any ratepayer can have access to them at any time, and we can only think that this extra trouble and expense on every municipality is the outcome of the demands of some soreheads of which nearly every municipality has a few.

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Primarily every inhabitant of the province is supposed to be interested in keeping up and repairing roads and streets. Public roads are for the use of all, and all have an equal right to insist on proper repair at the hands of the council having the oversight and control of the same. Yet all persons are not required to bear an equal burden in the work or the expense of repairs. Many young men who are not assessed for property and who pay no taxes otherwise, think it a great hardship to be required to bear a share in the making or repairing of roads. Evidently such persons are being pampered by the Legislature. They are given all the rights of the legislative franchise, and have all the protection of the laws of the country, and yet the small moiety they have heretofore been called on to contribute toward keeping up public roads has been reduced one-half by an amendment of the Assessment Act of last session. Not only so but those of them who are farmers' sons or sons of tenant farmers now get off Scott free. The effect of the amendment recently made will be to reduce the amount of statute labor in townships, and of commutation money in towns and villages. A fairer way would be to have a poll tax of \$1 per head on every male inhabitant between the age of 21 and 60 years, whether assessed for property or not, and whatever more is necessary for roads to be supplied from the general rate. In this way all classes of the community would feel their individual responsibility for the maintenance of the roads, and as no doubt good roads add somewhat to the value of property, it would be right to tax property for the deficiency. As it is now, property owners alone may be said to bear the whole burden, so little will in future be collected from others. The time has come when the township system of road work might be changed with advantage to all concerned. About half the amount in cash that is represented by the present day-labor system in townships would go further in improving the roads, and the time given by farmers on the roads would be more advantageously employed in work on the farm. In the early settlement of the country when cash was not to be had for farm produce the present system of road work was a necessity, but now it is quite different. It does not require any new law to effect a change in this respect. The council of any township has power to enact by by-law that a sum not exceeding \$1 per day shall be paid as commutation of statute labor for the whole or any part of the township. This will not likely be done until the farmers themselves give the matter due consideration and become convinced of the advantage of the change. In cities, towns and villages road work is done on a strictly cash basis, and no person would for a moment consent to take up a pick and shovel to do so many days' work on the streets under an overseer. It would not pay him to do so, nor is it a good business method for the farmer who can improve his time much more profitably on his farm.