taxation. Chap. 165 gives power to municipalities to arrange by by law with electric light companies for the use of the streets, and an annual payment in lieu of taxation might have been arranged for in the agreement with the company.

I have received and read with interest the first number of your new journal, I was especially glad to find in it an article on auditors, being at present in doubt as to the practice to be followed in filling a vacancy in that office. On reading the article, however, I was much disappointed to find that, as in Harrison's Municipal Manual, the point had not been touched upon. The question is this: In the case of a village, can the reeve fill a vacancy in the office of auditor caused by one of the auditors (not his own nominee), refusing to act? The provision of Section 258 of the Municipal Act, empowering the head of a council to do so, seems, by the wording of that section (I venture to think, unintentionally), to be restricted to the case of a county, and no provision, so far as I can see, is made for minor municipalities. I think there is no doubt that under Section 8, Sub-section 26, of the Interpretation Act (R.S.O. 1887, C. 1), the council as a body having the appointing power have also the power of filling the vacancy. But is there any good reason why the council of a minor municipality, any more than that of a county, should have to be called together for this purpose? If not, I venture to suggest that the law should be at once amended. W. A. D. L.

The provisions of Section 258 of the Municipal Act provides that in the event of an auditor appointed by the council to audit the accounts of the county refusing or being unable to act, then the warden shall "nominate" another person to act in his stead. That section does not apparently empower the head of a village council, or for that matter the council itself, to appoint an auditor in room of one not able to act. However, the law referred to by our correspondent, Chap. 1. Sect. 8, Sub-Sect. 26, provides that the body empowered to appoint shall also have power to dismiss, and also to make a new appointment, but it must be done in the same manner and by the same authority as the first appointment, consequently where, as in the case of village councils, no special authority has been delegated to the reeve to make such an appointment, it must receive the sanction of the council in the usual manner-This is the more apparent when we look at Section 262 of the Municipal Act, which especially gives city councils power by by-law to fill such a vacancy. We cannot understand why that section did not also include town, village and township councils, if it was thought necessary to legistrate specially to give such powers. The word "nominate" in Section 258 is hardly such a term as would be quite clear, as it does not always follow that to "nominate" means to "appoint." Any doubts, however, regarding the meaning of the word "nominate" as here employed, is removed by the amendment to Section 258 passed last session, which adds, that the person "so to be appointed by the head of the council shall not be a person in his

employment."

Has a township council power to pass a by-law for the purpose of raising money for one year, or a term of years, for the purpose of purchasing a site and the building of a town hall, without submitting the by-law to the vote of the electors?

F. I.

The consent of the ratepayers must be obtained before passing a by-law to raise the money necessary to buy a site

and build a town hall, as that is not by any means an ordinary expenditure, and not payable within the same year. It is the opinion of some authorities that even if the money was payable out of the current year's taxes, so long as it was not for ordinary expenditure, that on the general principle of the municipal law, the assent of the ratepayers would have to be obtained. If such is the case, even stronger reasons might be shown to prevent borrowing money for ordinary expenditure repayable in a future year, without such consent. The spirit of the municipal law is largely in the direction of protection of ratepayers from any undue extravagance on the part of councils, for it prevents borrowing against the future without the assent of the ratepayers, except in some specific cases, and on the other hand the annual taxation is limited to a rate of two cents on the dollar over and above school rates.

Can an assessed farmer's son (not an assessed ratepayer) vote at a meeting for the election of school trustees? E.

Yes, It is expressly stated in the interpretation clause of the Public School Act, sub-section 7 of section 1, that the word "ratepayer" in that Act shall mean and include any person entered on the assessment roll as a farmer's son.

Should the clerk and treasurer be appointed each year by the council, same as assessor, collector and auditor? Or would the by law passed for their appointment be good for years, until they resigned or were dismissed? In the case of assessors, collectors and auditors a specific time for their appointment is given, but there is no particular time for clerks or treasurers.

The law does not require nor contemplate an annual appointment of either clerk or treasurer, whereas in the case of assessors, collectors and auditors the law expressly states that they must be annually appointed. The provision made, and referred to elsewhere in this issue, by which councils are empowered to grant a retiring allowance to officials in service over twenty years, and also in the case of treasurers' bonds, where councils are under obligation-see section 249 Municipal Act-to enquire annually into the sufficiency of the security given by that officer and to report thereon, both go to show that the tenor and spirit of the law favor the continuance of these officials. Frequent changes of these officers, or, in fact, of any faithful officer, once he gets to understand his work, are not in the best interest of the ratepayer. No business man would for a moment think of discharging a trained assistant or workman and take an apprentice in his place, other things being equal. The weakest plank to our mind in the United States system, is the necessary frequent change of all its township and county officials. An officer has hardly learned his business before he expects to have to step down and out. There is no incentive to become proficient in his official duties by such a system, but rather to become proficient in "making hay while the sun shines."

AT North Bay, Nipissing, lately erected into a town, the candidates for municipal honors published their addresses in the local press. That prettily situated northern town don't do anything by halves.

A DEPUTATION from the county councils of Leeds and Lanark waited on the Minister of Public Works at Ottawa, asking aid for the construction of a bridge over the Rideau at Olivers Ferry to connect the two counties.