

the 14th day of December in each year, or on such day in the next year not later than the 1st day of February as the council of the municipality may appoint." On reading this carefully it will be seen that the collector is bound in law to return his roll on the 14th of December, provided the council do not make provision to extend the time. And taking the wording of this section as it stands, even the council would not be authorized to extend the time beyond the 1st of February. However, the next following section covers this difficulty for it says that "in case the collector fails or omits to collect the taxes or any portion thereof by the day appointed as in the last preceding section mentioned the council of the town, village or township may by resolution, authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes in the manner and with the powers provided by law for the general levy and collection of taxes." A good collector will endeavor to have his roll returned not later than the 1st of February, as he has no certainty that the council will agree to extend the time, and he and his sureties would be liable.

The council of towns, villages and townships may extend the time for the return of the collector's roll by a mere resolution duly passed, but a city council is required to fix the time or times by by-law.

Section 135 provides that if any of the taxes mentioned in the collector's roll remain unpaid, and the collector is not able to collect the same, he shall deliver to the treasurer of his municipality an account of all the taxes remaining due on the roll; and, in such account, the collector shall show, opposite each assessment, the reason why he could not collect the same by inserting in each case the words "non-resident," or "not sufficient property to distraint," or "instructed by council not to collect," as the case may be, and such collector shall at the same time furnish the clerk of the municipality with a duplicate statement of such account. The clerk on receiving this account from the collector must mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year.

Section 136 provides that the collector upon making oath before the treasurer that the sums mentioned in such account remain unpaid, and that he has not by diligent enquiry, been able to discover sufficient goods or chattels belonging to or in the possession of any occupant thereof, whereon he could levy the same, or any part thereof, he shall be credited with the amount not realized. In other words the collector and his sureties are liable for the full amount of taxes on the roll, and gets credit and a discharge for such sums as he pays to the treasurer, but in order to be discharged from liability for the balance uncollected he has to make the affidavits as above described.

The fees to which bailiffs of the Division Court are entitled for making seizures on executions, where the amount claimed does not exceed \$20 is 50 cents, over \$20 and under \$60, 75 cents, exceeding \$60, \$1. In addition he is entitled to charge for a bond when necessary, 50 cents; for notices of sale not exceeding three, 15 cents each. The mileage going to seize is 12 cents per mile where money is made or the claim is settled after seizure.

In addition, if the goods are sold the bailiff is entitled to five per cent on the amount of the claim, but if the claim is settled after seizure and before sale he would only be entitled to three per cent. He may also claim pay for actual disbursements if the claim for disbursements is a reasonable and necessary one. Where a seizure is made the collector should retain possession of the goods either by removal of them, or by placing some person in charge for him, or he may take a bond that the goods will be forthcoming when required.

We have on one or two previous occasions urged the advisability of forming a Municipal Clerks' Association for Ontario, and we have reason to believe that many of our clerks are favorable to such a project, but as yet the movement waits some one to take the initiative. The county of Haldimand has a local association, or at least the clerks of that county have been in the habit of meeting together annually for the discussion of matters connected with the routine work of the office. They have found such meetings very pleasant and helpful, and their annual gathering has also been the means of bringing about uniformity in the best methods of office routine. It would be well for the clerks in each county to follow the example of Wentworth and hold an annual meeting in some central place, at which among other things they could appoint a representative to attend the provincial convention when such has been called, as we doubt not it will be in the near future. That a provincial association would be beneficial to clerks as well as to the public we fully believe, for there are many improvements which might be suggested tending towards greater simplicity of work and lessened expense to the municipalities if the suggestions of those whose business it is to carry the laws into practice have due weight with our legislators. No class has a better right to know what is necessary and workable in municipal matters than the officials who have to put the laws into practice. Isolated as individuals, municipal clerks are without the influence which the important position which they hold entitles them to, and we are confident that the discussions and practical suggestions of an association would have much weight with the Government when changes in municipal laws are contemplated. As it is, the annual sessions of Parliament never pass by without some changes in these laws, and generally in the direction of adding work to the municipal clerk. It is a fact that the laws affecting the municipalities have by frequent changes become so complex that it takes a very large portion of the clerk's time to keep himself posted on his duties. No clerk, we venture to say, undertakes any of his various duties such as preparing debenture by-laws, attending to drainage matters, or the thousand and one other things that periodically crop up, without devoting hours to the study of the various clauses of the statutes bearing on the matter in hand, and he is happy if even then he can form a clear conception of his whole duty in the premises. Even the most experienced of clerks have to devote much time to unlearning what they had already thought they had at their finger ends, so many and constant are the changes made in our local laws. It is not as if our municipal laws were fixed and unchanging, for then the lesson once learned would be sufficient. The public do not take this phase of the matter into account in estimating the value of the clerk's services, or the time necessarily devoted to carrying on the work of the municipality in a proper and efficient manner. With the practical experience of the clerks to aid them, and being as a body a most intelligent class, there can be no doubt that they could offer many valuable suggestions from time to time in relation to simplifying the present municipal methods, and of decreasing the municipal burdens in other respects.