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VOLUME 7. NORTH VANCOUVER, B. C., FRIDAY, NOVEMBER 13, 1908. NUMBER 12

RATEPAYERS

The popularity of the movement to form a ratepayers' association, was unmistakeably manifest in the large and enthusiastic crowd, which gathered last night for that purpose. At least 150 civic electors filled the premises in which the meeting was held. The proceedings throughout were of the most harmonious and orderly character, and the promptness with which business was despatched showed that the electors are in earnest.

A. W. Sargeant, in an informal address, indicating some of the advantages of such an organization, called for the appointment of a chairman pro tem, and Percy King was chosen. D. W. Elder was elected secretary pro tem.

William Morden moved, seconded by S. D. Schultz, that the ratepayers of North Vancouver form themselves into a ratepayers' association. The motion was carried unanimously. The sheets were then circulated for signature, and the following subscribed: William Morden, A. W. Sargeant, H. W. Young, W. C. Eisenman, J. F. O. C. Wood, A. S. Dodds, H. Hutchison, M. Spence, F. W. Fowler, B. Rochussen, P. Larson, W. McNeish, H. M. Burns, E. J. Peck, Jack Loutet, R. Bressey, F. Bressey, H. Prout, L. Kickham, C. M. Chislett, Jas. Murray, jr., Alex. Philip, S. D. Schultz, C. A. Nye, T. Hutchison, James Hay, J. C. Williams, J. C. Sabin, J. H. Selkirk, Geo. Eastman, J. McConnell, W. C. Gladwin, C. H. Sleet, S. Gintzburger, M. Gintzburger, C. M. Rittson, G. W. McRae, P. Webster, C. Dennis, J. Y. McNaught, J. D Baxter, Wm. Loutet, C. R. Hickman, J. W. Williams, D. Laing, D. W. Elder, Geo. H. Morden, A. T. Kennedy, T. A. Askew, C. T. Jackson, W. A Gibson, A. Farro, G. W. Lill, R. Blackburn, D. Reeve, A. S. Emmerson, A. Grant, R. C. Biss, A. Shaw, R. C. Barton, W. Nye, W. D. Jones, W. Whitlaw, J. Doig, W. Owen, J. Anderson, R. Simpson, B. H. Balderston, D. Amskold, D. Donnovan, E. Ericsen. Several additional signatures were received after the meeting adjourned.

On motion of Alexander Philip and Wm. Morden, it was resolved that a committee of 15 be appointed to draft a constitution and by-laws; and to formulate resolutions for recommendations to a meeting, to be held at an early date. The committee comprised: Wm. Morden, A. W. Sargeant, P. King, S. D. Schultz, H. W. Young, W. A. Gibson, C. F. Jackson, J. Y. McNaught, P. Webster, F. W. Fowler, R. J. Fowler, H. T. C. Eves, A. S. Bruce, Alex. Philip, and W. Russell.

S. D. Schultz thought that the question of the cost of administration should receive early attention. It would be a good plan to have the secretary pro tem correspond with cities of about the same population as North Vancouver, and to procure data as to the cost of administration and the total revenue in each case. The association would then be in possession of data that would enable it to consider local conditions intelligently in this regard. He moved accordingly, seconded by H. W. Young. Carried. Mr. Schultz was further of opinion that the publication of the financial statement of the city about one week previous to elections, was unsatisfactory, and he moved, seconded by W. A. Gibson, that a committee of three be appointed to find out the condition of the city finances and to report; carried. The committee were C. F. Jackson, P. Webster, and J. H. Selkirk.

Colin F. Jackson requested as certain charges had been made against the city engineer and no suitable opportunity for reply had been given, Mr. Loutet be given a hearing by this meeting. Seconded by A. S. Bruce, and carried unanimously.

Mr. Loutet, in opening, asked for a fair hearing without interruptions. He was not there to complain, but to refute the charges, and to prove that the blame lies with the city council. On Nov. 21st, 1907, the city council passed a resolution, to the effect that straight grades should be laid on north and south streets. He held that this resolution was negligible as to 3rd street improvements, because he had been asked to lay permanent grades which involved block paving, and block paving would be impossible at the street intersections, with straight grades on the north and south streets. His plans and specifications, showing practically a bench grade at these intersections, had been laid before the council and passed. He had been at particular pains to explain the grades to the council. The plans and specifications had then gone before the court of revision and, after being clearly explained, had been endorsed by that body. Later the council discovered these old resolutions and, as a result rescinded the plans, against his strong protest.

His reasons for advocating a bench grade were found in documents, which he read as follows: A letter from Mr. Thompson, city engineer of Seattle, a foremost authority on such matters, who strongly advised bench grades; also the report of a committee of three prominent Vancouver city civil engineers, whom the council had brought over, at an expense of $200 and whose unanimous opinion in their report favored bench grades. He considered it altogether unreasonable that he, with his limited experience as an engineer, or his hearers as laymen, should put their own opinions before the opinions of experts such as these.

Mr. Loutet, then called attention to the fact that council had authorized the substitution of hard pan from the drains and from the Palace hotel for gravel, in the face of his strong protest. The estimates made an allowance of $3000 for putting six inches of first class gravel on the roadbed. It was for the council to explain what was done with the money. As for the lowering of the pipes, the cost of this was not more than $500, instead of $3000 as stated. To lay new pipes on the south side of the street would have cost $1600. His own contention always had been that the city should pay for this work, and he knew that the waterworks committee had no funds. No sewage could possibly enter those pipes, because they are water tight, and even under 150 pounds pressure little or no water can escape. How then could any get inside without any pressure whatever? The city's proportion of the cost was figured out by him, in accordance with the by-law, which was explicit and left him no choice whatever.

At the close of his address Mr. Loutet answered many questions addressed to him by members of the audience. A vote of thanks was passed to Mr. Loutet for his address. A committee of fifteen was instructed to investigate the matter of the $3000 appropriated for gravelling 3rd street.

The meeting adjourned, to meet in the city hall on Wednesday evening next, at eight o'clock.

Big Mining Deal

It is reported on very good authority that a deal of very large proportions is in course of negotiation on the Bank of Vancouver group of mineral claims, situated at the head of Seymour creek. The property was originally staked by Jos. Saulter, an old-time Kootenay prospector. Last spring he bonded the group to the British American Mining & Development syndicate for a sum approximating a quarter of a million dollars.

This company, under great difficulties, packed in supplies and have been developing the property during the summer, meeting with pronounced success. Representatives of a French company learned of the property and visited the group, and finally got an expert opinion thereon. Negotiations for a bond were at once opened and is about to be concluded, the purchase price, it is said, being $600,000.

The Bank of Vancouver group is a copper-gold proposition and is in reality a mountain of ore, so much of it being in sight on the surface. A force of men have been working all summer stripping the various ledges and running in exploration tunnels and everywhere they have secured pay values. About a month ago a new tunnel was started and the ore has steadily improved, the gold values being particularly high. Recent assays have given $76 per ton in gold, with a high per centage of copper and some silver.

It is to reach the Bank of Vancouver and other properties, that the various public bodies here are moving for the opening up of the old Lillooet trail up Seymour creek, and if this is done the business of that rich section of country will assuredly come to North Vancouver. The property in question has thousands of tons of ore in sight and, as it is largely self-fluxing, the establishment of smelting works on the Inlet is certain. Such, indeed, is in the contemplated plans of the purchasing syndicate.

J. Horley, foreman at the Bank of Vancouver group, was here on Wednesday, for the purpose of going over the old Lillooet trail up Seymour creek. He stated that his company purposed temporarily repairing the trail, as they could no longer wait for the government to do so. The company are desirous of putting a large gang of of men to work on the property and it was necessary to fit them out with supplies. The Seymour route is the most accessible to the mine and the company intend to use it in future. In the meantime they hope to see the government put a wagon road up the creek.

City Council

Aldermen May, Irwin, Crickmay, Wheeler, Smith and Braim were present at the special session of the city council, held on Thursday evening. Mayor Kealy was in the chair.

A letter was read from J. R. J. Murray, secretary of the board of trade, requesting a donation of $50 to assist in defraying expenses of circulating the petition to the provincial government, for a subsidy for a traffic bridge at the Second Narrows. Grant made.

Assistant city engineer, H. L. McPherson, tendered his resignation of the position; accepted with regret.

E. J. Peck wrote, advising the council that he could not see his way to handing in his resignation, but deemed it advisable that council should take full responsibility in the matter, and notifying council that he expected one month's salary in lieu of notice; received and filed.

M. S. McDowell forwarded statement of receipts and expenditures in connection with the first of July celebration; referred to city auditor.

A plan of sub-division of block 88, D. L. 549, was submitted and referred back for amendment.

The Bank of B. N. A. submitted an offer of purchase for $20,300 of city local improvement bonds, at ninety cents, with accrued interest; offer accepted.

Alderman Irwin was given one month's leave of absence to date from the 19th inst.

Ald. Smith and Wheeler were appointed a committee to confer with the district council, with reference to the purchase of a road roller and rock crusher.

Ald. Wheeler was appointed acting chairman of the board of works, in the absence of Ald. Irwin, and Ald. Braim was added as acting member of the board.

The city clerk was instructed to advertise for applications for the position of city engineer, applicants to state salary expected, all applications to be in by December 14th.

Several bylaws were considered and moved along through their respective stages.

Sacred Recital

The first of a series of monthly sacred recitals to be given by St. John's choir, was held in the church on Tuesday evening, at 8 o'clock, before a large audience. The choir are fortunate in having some excellent soloists, and though there was no applause after the different numbers, on account of the recital being in the church, there were many expressions of pleasure and appreciation heard at the close. J. Alexander, the organist and choirmaster, accompanied the singers with excellent taste, and he is to be highly congratulated on the high class entertainment provided. The programme was as follows:—

Organ prelude, "Prayer," from Cavalleria Rusticana, Mascagni, by J. Alexander; song, "Consider the Lilies," Davis, by C. Hooley; song, "Angels Ever Bright and Fair," Handel, by Mrs. Allan; quartette, "Lead Kindly Light," Dudley Buck, by Messrs. Smith, Choyce, Alexander and James; song, "O, Rest in the Lord," Mendelssohn, by Mrs. Hewitt; song. "Resignation," Lindsay, by C. H. Hooley; song, "He Was Despised," Handel, by Mrs. Anders; song, "If With All Your Hearts," Mendelssohn, by H. V. Smith; song, "There is a Green Hill, Far Away," Gounod, by Mrs. Allan; song, "My God and Father," Marston, by Mrs. Hewitt; quartette, "Softly Now the Light of Day," Weber, by Messrs. Smith, Choyce, James and Alexander.

Lynn Creek Notes

Charles Nelson is enjoying a week's visit with friends at Ladner.

Chester Cross returned last week after a pleasant visit with relatives at his old home in New Brunswick.

The new house being erected by D. M. Campbell, for personal occupancy, will be completed this week.

The plank road has been given a thorough cleaning, making it much better for both vehicular and pedestrian traffic.

E. S. Earle, of Earle & Sons, Granville street, Vancouver, began work this week upon a residence on Kilmer street.

A meeting was held in the old schoolhouse, on Tuesday evening, to discuss the project of forming a society to take over the building for use for the benefit of the community. The committee appointed at a previous meeting to look into the matter, made a satisfactory report which was received, and it was decided to proceed with incorporation under the benevolent society's act. A committee was appointed to carry this decision into effect, comprising J. M. Fromme, J. Y. McNaught, A. Buckley, P. Westover, T. J. O'Connor, H. Thompson and W. A. Davis. The committee on bylaws submitted a draft constitution, which was discussed and adopted.

Unruly Boys

Serious depredations by unruly boys are reported from Moodyville Two boys broke into the storehouse of the road gang, which is extending the government road through district lot 272, and stole five boxes of percussion caps (detonators) and several sticks of dynamite. These were first taken by them to school and, after school hours, the miscreants, accompanied by other children, chose a secluded spot and proceeded to fire off the caps, with the result that one child lost three fingers on one hand, two from the other, and had one hand badly split. A companion had her face badly cut. Chief Davies went down to investigate, in his capacity as truant officer, but as the occurrence took place after school hours, found that his anthority was insufficient to enable him to take any action. It is further reported that one of the school children at Moodyville recently possessed himself of his father's seven shooter revolver, of which every chamber was loaded, took the weapon to school and, during the noon hour, ranged the environs of the school grounds, with a body of school children, on the lookout for birds or squirrels, on which to try their marksmanship.

E. C. Parry has removed his place of business to the building next the municipal hall, and will occupy the adjoining rooms as a residence. He has recovered from his recent accident and is now ready to attend to the wishes of his patrons.

LOCAL NEWS

A. L. Rollo has opened a saw-filing and locksmith establishment on 1st street east.

The A. M. Ross Co., is offering special inducements this week to customers. See advertisement in another column.

An itinerant show troupe held forth in Larson's pavilion on Tuesday evening. The attendance was decidedly limited.

The North Vancouver football club failed to keep their scheduled appointment with Westham Island on Thanksgiving day.

Harry Holland is again applying for a liquor license in Lynn valley, having erected a building suitable for hotel purposes.

The Merry Widow club held a social assembly in the Eagle's hall, last Friday evening. It was one of the most enjoyable events of the season.

The district has sold $15,000 of the Lynn valley waterworks debentures at 95, the sale being made through G. A. Stimson & Co., Toronto.

FOUND—Gentleman's small diamond scarf pin, at Moodyville. Owner may secure same by proving property and paying for this advertisement.

Henry Knight, of Lonsdale ave., the well known local plumber, has secured the contract for installing the plumbing and the sanitary work in the new hotel building, now being erected at Lynn valley, by Harry Holland.

The foundation stone of the sanitarium for the treatment of incipient consumption was laid with appropriate ceremonies, at Tranquille, on Wednesday of this week. His honor the lieutenant governor declared the corner stone "well and truly laid."

A meeting of the Horticultural society is called for tonight, in the Horticultural hall. A statement of the financial affairs of the society will be laid before the meeting. The proposition to dispose of three acres of the society's holdings will also be considered.

On the 18th inst. quite a number of local Pythians purpose joining in with Vancouver brethren, and taking a trip to Bellingham, where an important gathering of the Order is to be held. They will leave Vancouver on the Great Northern train at 4 p. m., returning at 7 o'clock next morning. The usual convention rates will prevail.

S. E. Crowe, of Oakesdale, Washington, was a visitor in the city on Thursday last and paid a friendly call at THE EXPRESS office. Mr. Crowe made what he considers a very satisfactory investment in local realty, under the advice of the Elder Murray Co. He is an ardent enthusiast as to the prospects of British Columbia in general and North Vancouver in particular.

The Vancouver dancing school have opened a class for beginners and hope to see all who wish to learn to dance at their class and assembly in the Eagles' hall tonight. They guarantee to thoroughly instruct each pupil in all the late dances or money refunded. Mr. Martin, the instructor, is well known in North Vancouver, having taught a large class here three years ago. All interested are cordially invited and a good time is assured.

At the regular meeting of North Vancouver lodge, K.P., held Tuesday evening, there was a large attendance of members. Two candidates were proven in the Esquire rank, and much other business transacted. Arrangements have been completed for the lodge to visit Mt. Pleasant lodge, Vancouver, next Monday night, taking with them the Senate team, which will confer the third rank on two of their own candidates, and several from the city.

Messrs. E. A. Haswell and Henry Woods returned on Thursday from a hunting trip of one week's duration, on Howe Sound, opposite Gambier Island. Messrs. J. J. Woods and E. McMillan were original members of the party but returned the first of the week. Deer and grouse were found plentiful, the deer being for the greater part, doe. The party raised in all eight buck, of which they shot three which they considered all they could handle. They also brought back a bag of twenty grouse.

Squamish district suffered much from the recent high waters. The water was four feet higher than has been known at any previous time. At places the water stood eight feet deep on the roads. All the government bridges have been washed out and communication between the upper and lower valleys entirely cut off. Heavy loss has been sustained by shingle bolt operators and other lumbermen, as well as by farmers. A boom of logs, containing one and one-half million feet, which was lying at the booming ground, at the mouth of the river, was broken and the logs lost.

The K. P. members of this city have engaged A. Theodore Walters to give a stereoptican exhibition and descriptive lecture here, on Friday evening next, November 20th. It will be held in the Pythian hall, Lonsdale ave. Mr. Waters was a resident of South Africa for five years and was there during the Boer war, and the views he displays are from his own photographs. His lecture matter will be found quite interesting and instructive, and the whole entertainment is one of merit. Admission is placed at 35 cents, children at half price. Tickets may be obtained from any of the Pythians.

Monday was the day set apart by the dominion government as a day of general thanksgiving throughout Canada. It was likewise the anniversary of the birth of our beloved sovereign King Edward the Seventh. This coincidence is very suggestive as not alone Canada and the British Empire, but Europe and the world, has much for which to be thankful in the fact that the greatest nation in the world has upon its throne a monarch who has proven himself so potent a factor in the promotion of the world's peace, and who holds the universal esteem and homage of his subjects and the race.

Geo. A. Gordon, an extensive property holder in this vicinity, has just returned from a month's trip to the east. He went as far as St. John, N. B., and returned by way of California. Mr. Gordon states that everywhere the good effects of the elections in both countries being ended are manifest. Particularly is it so in the United States, where the manufacturing and financial interests are satisfied with the results, and are showing it in the opening of manufacturies and the launching of new schemes. Leading bankers informed Mr. Gordon that really prosperous times were assured for the next four years.

The Grand Theatre

The management of the Lewis & Lake Musical Comedy Company presented during the week, at the Grand theatre, an entirely new show, in which the quips and jests of a new comedian, Charley Oro, handled the leading part. Chas. Oro, while appearing for the first time in Vancouver, is heralded as being more than funny, and it is predicted that by the middle of the week all the region will be resounding to the echo of his jokes and quaint sayings.

Another new star has arrived, in the person of Miss Lillian Mason, an operatic prima donna, who comes direct from Henry W. Savage's road show, the Prince of Pilsen. Miss Mason had a leading part in the caste of this opera and is reputed to be a high soprano, with an extraordinary range.

A new reel of moving pictures is being shown, entitled "In the Hands of the Enemy," one which will give new life and make the hair stand on end. New girls and new songs will fill out the bill with beauty and wit.

THE EXPRESS

NORTH VANCOUVER, B. C.

C. E. SMITHERINGALE, Manager. G. H. MORDEN, Business Mgr.

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TRANSIENT DISPLAY ADVERTISEMENTS—50 cents per inch each insertion.

LODGE NOTICES, ETC.—$1.00 per inch per month.

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LEGAL ADVERTISING—First insertion, 10 cents per line; each subsequent insertion, 5c per line.

READING NOTICES IN LOCAL NEWS COLUMNS—10 cents per line, each insertion.

CONTRACT ADVERTISEMENTS—Rates arranged according to space taken.

All changes in contract advertisements must be in the hands of the printer by Wednesday evening to ensure publication in the next issue.

NORTH VANCOUVER, NOV. 13, 1908

AN ORGANIZATION OF RATEPAYERS'

That there are possibilities of excellent usefulness in the idea of the formation of a ratepayers' association, must be freely admitted by all who have given the matter serious thought.

The freest, fullest, and frankest discussion of matters of import by the people as such, is in the highest sense desirable, and any institution which has for its avowed object the encouragement of such discussion becomes a school for enlightened citizenship, which is worthy universal support at the hands of the citizens. That sort of discussion of public affairs that is carried on, on the street corners and in places of resort, where little coteries of kindred spirits gather to nurse their wrongs and to condole with each other in their grievances, is mischievous rather than helpful. It is an unhealthy condition and does not promote the public good or the peace and harmony of the community. The existence of an organization, under whose auspices the citizens gather from time to time, to openly discuss current issues, cannot but be of real service in putting out of court that sotto voce discussion which is the method dear to the prejudiced individual, who has a personal grudge to repay or a private axe to grind. It will also promote the open, manly expression of honest opinion relative to civic affairs, and its deliverances from time to time will doubtless prove of material assistance to those upon whom devolves the administration of civic affairs, in enabling them to accurately gauge the sentiment of the citizenship upon important issues.

In order that it may enjoy the largest field of usefulness and avoid engendering within itself the elements of its own destruction, such an organization should be formed upon the broadest possible lines. It should, from the very outset, avoid every suggestion of sectionalism in any sense of the term, and should be constituted with reference to no particular issue, but on the basis of public interests generally, and pro bono publico in the fullest meaning of the term. Being formed without bias, all such issues as may come before the association can than be discussed on their merits and decided strictly in accord with the best light procurable. Properly constituted and impartially conducted, the community will derive much benefit from such an institution and the citizens should rally enthusiastically to its support.

"BOOST" B. C.!

A rare opportunity for making known the resources, advantages and opportunities of British Columbia is offered by the approaching Alaska-Yukon exhibition, which will be opened in Seattle next spring. The exhibition is being energetically and widely advertised and there is every reason to believe that many hundreds of thousands of people from all parts of Canada, the United States, Europe and other parts of the world will visit Seattle during the months in which the exhibition will be held. These visitors will be of a class who represent large possibilities when properly informed as to the merits of British Columbia. To a very large extent they will be people of means, who have larger or smaller sums of money available for investment. They will be people who, once interested, can in turn reach and enthuse many others of similar financial standing in the circles in which they move.

One of the chief advantages which the exhibition offers, is the fact that these vast crowds of possible investors will be brought to our very doors, so that a run over to our leading cities is a matter of trifling expense, and which will require only a short space of time. Once their attention is definitely directed toward this province, large numbers of these visitors would not think of returning to their homes, without first visiting British Columbia.

The gathering of such a great cosmopolitan concourse of people is an occurrence which does not frequently happen in any one place and cannot be expected to repeat itself for many years to come. Hence the necessity that this province be alive to the rare opportunity placed within her reach.

The circumstances are such as to justify the erection of a British Columbia building in a prominent place upon the grounds; the furnishing of this building with exhibits, showing British Columbia's resources and products; the publication of large quantities of literature descriptive of the province, and enlarging upon her possibilities; the appointment of capable paid agents, who will take charge of the building and exhibits, who will extend every courtesy to visitors, who will circulate literature, disseminate information, and be generally alert to make the most of every opportunity to further the interests of British Columbia.

A mighty tide of population is about to converge within a few miles of our border line and then to diverge again into practically all parts of the world. It is in the highest sense desirable that when those people retrace their way they shall carry with them full and accurate information relative to this province, and that the largest possible portion of that multitude be induced to personally visit our cities and to observe for themselves the unexcelled advantages and opportunities which British Columbia offers.

LYNN VALLEY PARK

The purchase, by the the district council, of a section comprising four hundred and eighty acres, in Lynn valley, for park purposes, is an act which will be cordially commended by the ratepayers. This particular tract has been personally inspected by practically all the councillors and is a beautiful spot, presenting many advantages for the purpose. The property lies to the east of Lynn creek and just north of the intake for the city waterworks system. The early construction of the wagon road to the Swayne mines is now an assured fact, as the district council is prepared to pay its share of construction. The Swayne Copper Mining Company is likewise prepared to assist the project and the provincial government has intimated its intention of including a grant thereto in the estimates for the ensuing year. This wagon road will pass right alongside the property. It is also anticipated that it is only a matter of a short time before the tramline will also be built up the valley. Negotiations to this end are proceeding and the prospects of success are excellent. With both wagon road and tramline to the property, this park will early become one of the favorite resorts of pleasure seekers on the north side of the Inlet.

The establishment of parks throughout the district is one of the most praiseworthy features of the policy of the district council, and will do much to promote the pleasure of residing on the north shore, as well as proving a strong drawing card for pleasure seekers, tourists, etc. The district already owns another park reserve at the top of Grouse mountain and there is likewise a tract of three hundred and twenty acres at the foot of Rice lake, and including a portion of the lake itself, which is available for purchase by ths district or the city for similar purposes.

EDITORIAL NOTE

The importance of having the Seymour creek trail permanently repaired by the government, is emphasized by an article elsewhere in this issue, dealing with one of the mining properties on that creek. Greater things are in store for that camp than most people dream of, for there is now developing what promises to be one of the richest mineral districts in the entire province. It behooves the people of North Vancouver to take heed thereto and to conserve to themselves the advantages and opportunities placed within their grasp.

Smoker and Concert

The smoker and concert given by the local fire department, in Larson's hall, on Monday evening, was well attended and the programme greatly enjoyed throughout. Alderman W. H. May presided, in the absence of Alderman Crickmay. Vocal selections by Messrs. R. Tarn, C. N. Hooley, and J. S. Pearce, together with a recitation by E. C. Parry, were well rendered and heartily applauded. A wrestling bout, between Rod Renshaw and M. B. Martinson, jr., was well contested and resulted in two straight falls for Renshaw. A. S. Emerson acted as referee. A boxing exhibition between Bob Ritchie and Prof. Greaves, provided six rounds of lively work and created considerable enthusiasm. R. Tarn made a very satisfactory referee. The members of the fire brigade are well satisfied with the result of their effort and greatly encouraged at the interest manifested in the affairs of the department by merchants and others.

N. V. Dramatic Society

The North Vancouver Amateur Dramatic club will give performances on Thursday and Friday, December 3rd and 4th, of two laughable farces, entitled "Naval Engagements" and "Turn Him Out." The cast is a strong one, and is under the superintendence of A. B. Stevenson. In view of the excellent show given by the club last year, it is to be hoped the local people will turn out en masse and give the local club the encouragement they undoubtedly deserve. The proceeds are in aid of St. John's church.

Lonsdale Hive, Ladies of the Maccabees, purpose holding their first annual social dance on Nov. 27. The affair will be held in the Eagle's hall, Esplanade. Invitations are being issued this week, for the event, which promises to be entirely successful.

ELDER MURRAY CO.

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" 3492, VANCOUVER

LIFE AND FIRE INSURANCE
NOTARY PUBLIC
REAL ESTATE.

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Proposed North Vancouver Terminus of Grand Trunk Pacific.

Call on us or write for full particulars.

For Sale

Strawberry runners, 75c per 100 (Magoon and Paxton)
Raspberry canes $1.00 per 100 (Cuthbert and Marlborough)
Red currants, $2.50 a dozen, 5 yrs. old (Victoria)
Rhubarb, $1 per doz.

RADERMACHER, Lonsdale & 21st St.

NOTICE.

Have your trees pruned now, and your garden fixed up We supply all kinds of fruit trees, roses, shrubs and ornamental trees.
Give us a trial order it will pay you.
This is the time to plant your fruit trees, roses, oulbs, etc. Our $5.00 collection of Bulbs is the greatest bargain going. Drop a note to

SIMPSON AND WIGHT
Nurserymen and Landscape Gardens,
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North Vancouver.

For Furniture, House Furnishings and Crockery

at Reasonable Prices, go to

The North Vancouver Home Furnishers

HORNE BLOCK LONSDALE AVE

NEW WESTMINSTER LAND DISTRICT

DISTRICT OF NEW WESTMINSTER

TAKE notice that William H. Roberts, of Thunder Bay, occupation rancher, intends to apply for permission to purchase the following described lands:

Commencing at a post planted at the southeast corner of lot 1521 and N.W. corner of lot 2491, thence west 40 chains more or less, to S.W. corner of lot 1521, south 30 chains, east 40 chains more or less, to western boundary of lot 2491, north 30 chains, to point of commencement.

WILLIAM H. ROBERTS
Per JEAN BOURGEOIS, Agent
Dated Sept. 9th, 1908
Located Sept. 5th, 1908 30-8t

Lumber and Shingles

When you intend building consult

THE LYNN VALLEY LUMBER CO., LTD.
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A CARD

To the Citizens of North Vancouver

We patronize your home papers with the hope that you will patronize us, BUT—not unless we can give you not only First-Class Piano Quality, BUT—also Lower Prices. All we ask of you—and this is for our mutual interests—is that you call and see our

PIANOS AND ORGANS

get our prices and Easy Terms. Recently we published a list of some Two Dozen of your Most Prominent and Well-Known Citizens who have bought of us

"NEW ART" BELL PIANOS

which is only one of the 16 different makes we carry in stock.

JUST AS WELCOME WHETHER YOU BUY OR NOT

Montelius Piano House
LIMITED
439-441 Hasting Street

SHOES SHOES

WOOD & SON are the Reliable and Practical Shoemen of this city and meddle with no other trades.

$10,000 Stocks to Select From by Makers Who Stand by Them.

MEN'S.....$1.45 to $9.00. WOMEN'S $1.75 to $6.00.
Boys' Wonders, $1.50 to 2.85. Girl's Wonders, $1.25 to 2 50
Childs', 35 cents and up.

Every size in GUM BOOTS for men, women, boys and girls
A choice of Cloth and Corduroy Gaiters.

Sole Agents for The Leckie Boots, The Beresford, Miss Canada, McCready, The Williams Shoe Co, The K. Boots and Old Country Shoe.

NOTE ADDRESS WOOD & SON The Reliable Shoe Store
Next door to Stacey's Grocery Store

Repairing—Best of leather and workmanship. COR. Lonsdale & 2nd

A FINE PRICE ON SODA BISCUITS

Ramsay's 25c
Lock's 25c } per tin
Christies' 30c

J. A. & M. McMILLAN

For Boot and Shoe Repairing and Custom Work . . .
go to THOS. O. MILLS
Pioneer Resident Boot Maker
Lonsdale Ave., above 2nd Street
at the A. M. Ross Shoe Store.

J. W. BALMAIN
CIVIL ENGINEER
Quantity Surveyor and Architect

FOURTH STREET, CORNER LONSDALE AVE
NORTH VANCOUVER.

MARTINSON & CO.
Building Contractors

Plans and Specifications Prepared. When thinking of building let us give an estimate.
HORNE BLOCK, LONSDALE AVE.
Or P.O. Box 72, North Vancouver.

SEYMOUR DAIRY
SEYMOUR CREEK.

Fresh Milk delivered Daily to all parts of the City

Leave Orders at Express Office.

Pioneer Bakery
S. H. Walker, - Proprietor

Fresh Bread daily delivered to all parts of the city.
20 loaves for $1
5c. per loaf.
HIGH GRADE CAKE PASTRY, ETC.

PIONEER BAKERY
PHONE 8 71 Lonsdale Ave

N.V. FISH Co.
Cor. Lonsdale and 8th St.
EVANS & TYLER, Props.

All kinds of Fresh Fish delivered daily. Smoked Fish a specialty. Also Butter, Eggs, and Vegetables.

Our aim is to please our customers as to goods and prices. Let us have your orders.

N. V. FISH CO.,
PHONE 84.

City of North Vancouver

PUBLIC HEALTH DEPARTMENT

COMPULSORY VACCINATION

PUBLIC NOTICE is hereby given that in accordance with the provisions of the Public Health By-Law, of the City of North Vancouver, the Municipal Council have contracted with the Medical Health Officer to attend at the City Hall, North Vancouver, on the First Monday of each month, at the hour of 11 o'clock in the forenoon, for the purpose of vaccinating at the expense of the city, all poor persons; and all others at their own expense.

The father, mother, or person having the care, nurture, or custody of every child born in the city, shall, within three months after the birth of such child, take or cause to be taken, the child, to the Medical Practitioner, in attendance at the above appointed place, for the purpose of being vaccinated; unless the child has been previously vaccinated by some legally qualified Practitioner, and the vaccination duly certified.

THOMAS SHEPHERD,
City Clerk.

North Vancouver, B.C.,
9th July, 1908. 21-tf

FIT-REFORM

Smart Clothes For Young Men

Trust them for making the absolute correct styles.

If you're a "fellow" of judgment and good taste in dressing yourself, you'll have a great chance to give these qualities in yourself the fullest exercise this season.

Fit-Reform garments are the best produced to-day—that's the candid opinion of people who know it's so when they say it's so—

The new browns and greens nudge us to say they are here in all their aristocratic styles and colors, yet at the most coaxing prices you can imagine.

Here's a chance to be lucky. Buy one of our Special Suits at

$15

worth double the money.

FIT-REFORM
333 Hastings St. Vancouver

THE DISTRICT COUNCIL

Councillors McNaught, Nye, Robson and Davidson were present at the regular meeting of the district council, on Friday evening last. Reeve W. H. May occupied the chair.

John May wishes to make connection with the Capilano pipe line to get water for domestic purposes, and wrote requesting assistance from council to that end. Laid over for the engineer to investigate and repoat.

F. W. Boultbee, Vancouver, wrote asking permission to run a telephone wire along Keith road to Seymour creek, from Lonsdale avenue; clerk to reply that council has no objection, provided that an agreement can be arrived at between the two municipalities concerned.

Percy W. Charleson, of Vancouver, is considering the construction of a road to block 772, group 1, and wishes to know if an allowance will be made by council for work done if he build the road at his own expense. Clerk to reply, that while no definite assurance can be given in individual instances of this character, yet it is the invariable practice of the council to accord every reasonable assistance to the opening up of all sections of the district.

In reply to a letter from the district clerk, asking for information as to the new Capilano ferry, Captain J. A. Cates wrote, to the effect that he is prepared to put on the boats immediately that the tramline is completed to the ferry landing, and that he considers it is for the council and property owners to take the next move, by approaching the park commissioners of Vancouver city, for the purpose of securing permission for the running of a train through the portion of the park involved.

Councillor Nye thought it would be well if the council knew who is behind this new ferry movement. He did not deem it wise to take any action that would prove harmful to the present ferry. Other councillors were of opinion that competition in this respect would prove beneficial.

Councillor Robson did not consider the prospects very bright for securing the desired permission from the park commissioners. They were elected by the Vancouver electorate, as the result of a strong agitation against a tramline in the park, and were committed to oppose it. However, the opposition at the time was largely a matter of sentiment, while this was a business proposition and palpably for the benefit of both sides of the Inlet, for which reason it ought to be considered. It was further pointed out that the distance required was very short; that the tramline would run along the shore line, and that it could be sunk below the roadway, and so obscured that it would be out of sight. The sound would also be deadened, so that the retirement of the park precincts would not be disturbed in any way. The special committee previously appointed will approach the park commissioners in the matter.

J. J. Woods, treasurer of North Vancouver, forwarded a statement of damages caused by the felling of a tree across the water main, on the Lynn valley road, some weeks ago. The bfll totalled $90.55. Councillors McNaught and Davidson were of opinion that the bill was excessive. Fourteen men had been sent out there to repair two lengths of pipe. It was impossible to work that number in the space damaged, and anyhow the necessary implements were not sent along, and many of the men simply stood around doing nothing while they drew their double pay. However, the council had given a qualified permission for the cutting of cordwood in this instance and would have to assume the responsibility. The clerk was instructed to forward the bill to the man who did the damage.

J. R. J. Murray, secretary of the board of trade, wrote requesting council to make a contribution of $50 to assist in the circulation of a petition to the provincial government for a subsidy of $250,000 toward the construction of a traffic bridge at Second Narrows. A copy of the petition was produced and read. Councillor Davidson was of opinion that the petition should be considered by the bridge committee, but it was finally decided, on motion of Councillors Nye and Robson, to make the donation as requested. The signing of the petition was also authorized.

F. J. Fulton, provincial secretary, wrote, informing the council that the matter of opening up the Lynn creek road would be kept in view in framing up the provincial estimates for the coming year; clerk to reply, with thanks.

A letter was received from Mayor Kealy, advising council that the city council had appointed a committee, comprising Ald. Wheeler and Irwin, to attend to the drawing up of a petition upon all outs anding questions appertaining to the city and district, in relation to the dominion government, and requesting the district council to appoint two members to co-operate with them in the work. Alderman McNaught and Robson were appointed.

A tree, standing on lot 1 D.L., 2169, is dangerous to the residence which D. M. Campbell is building on lots 22-24, block 19, D. L. 2023, and he wishes it removed. Owner of property to be notified to cut down the tree.

Hope, Gravely & Co., wish council to proceed with the opening up of Farmer street and the closing up corresponding sections of the old Keith road, as per agreement made some time ago. Referred to the engineer to report.

The district auditor's certificate, as to the correctness of the district accounts to Sept. 30, '08, was read and received.

A plan of sub-division of portions of D.L. 852 and 853 was considered and referred to the engineer for the arrangement of details.

A plan of a proposed wharf at D. L. 775, known as Hollyburn, was submitted and endorsed.

Thomas le Messurier, secretary of Capilano Property Owners' Association, was present in connection with the above, and Councillor McNaught suggested that it would be well to secure the co-operation of the association in the matter of the Capilano ferry, by having them appoint a committee to wait upon the park commissioners. Mr. le Messurier will lay the matter before the association.

A plan of sub-division of the Robinson estate, comprising D.L. 2350, was passed, subject to an allowance of 33 feet for road purposes, along the south side of the property.

A plan of sub-division of D. L. 624 was considered and approved.

The clerk was instructed to prepare a bylaw providing for the exchange of road allowances in the extension of 21st street through D. L. 2088.

The deputy minister of marine and fisheries wrote, advising council that Captain William Robinson of Selkirk, Manitoba, had applied for a grant of the foreshore along D. L. 237 and asking what objections, if any, council had to the granting of same. Clerk to reply that there are no objections, providing that provincial regulations with respect to public approach to the foreshore are complied with.

The district clerk reported that he had interviewed Chief Jimmy Harry, with respect to the proposed road through the Seymour Indian reserve. They had requested that plans be prepared, showing the roadway, and had agreed that the remuneration should be fixed by arbitration. Laid over to give the engineer time to prepare a sketch.

The following accounts were passed: Finance committee, total $602.67; board of works, $2937.41; water works committee, $3402.25

Engineer Donald Cameron submitted a descriptive list of road machinery, which the district could use to advantage. Council instructed him to prepare specifications of machinery as per the list submitted, preparatory to calling for tenders for the same.

The clerk of North Vancouver city wrote, requesting that council accord Engineer Cameron permission to act as consulting engineer in the matter of the completion of the 3rd street improvements. Upon motion the request was complied with and permission given.

The sum of $800 was authorized to be paid as a first instalment on the purchase price of district lots 1373 and 1313, for park purposes.

Special constables were appointed in the several sections of the district, for the purpose of taking strict measures to prohibit further careless use of firearms, such as has characterized the couduct of many of those who have frequented the district this season for hunting purposes.

J. C. Gill, ex-reeve, who has been resident in Vancouver for some months past, removed to this city with his family, last week, and will reside on 10th street east.

The Plumbing and Sanitary Work
for the
Lynn Valley Hotel
is being done by the well known practical plumber
H. KNIGHT, of Lonsdale Avenue

NORTH VANCOUVER
HOSPITAL
CONDUCTED BY
THE MISSES DAWSON
Certificated Surgical, Medical and Maternity Nurses
Nurses Sent Out on Application
For terms apply at the Hospital Cor. 15th Street & St. Andrew's Ave.
PHONE 69

Application for Liquor License

I HEREBY GIVE NOTICE that it is my intention to apply to the Board of Licensing Commissioners for the District Municipality of North Vancouver, British Columbia, at their next regular meeting after the expiration of thirty days from the date hereof, for a hotel license to certain premises erected upon land of which I am the owner, situate in Lynn Valley, in the said District Municipality. being Lots (1) and two (2) in Block fifty-one (51), Sub-division of District Lot two thousand and eighty-seven (2087), Group one (1), New Westminster District.

Dated this seventh day of November, 1908.

[Signed] HARRY HOLLAND

[Witness]
Henry Worth

COAL COAL
NEW WELLINGTON Coal direct from the mines. Place your orders now and secure your winter's supply. Large shipments will arrive in a few days. Prices right. Large supply of WOOD always on hand . . . .
P. LARSON
Hotel North Vancouver
Telephone No. 2.

SEEDS, TREES, PLANTS
For the Farm, Garden, Lawn or Conservatory
Reliable varieties at reasonable prices. No Borers. No Scale. No Fumigation to damage stock. No windy agents to annoy you. Buy direct and get Trees and Seeds that grow.
Fertilizers, Bee Supplies, Spray Pumps, Spraying Material, Cut Flowers, etc.
Oldest established nursery on the mainland of British Columbia.
Catalogue free.
M. J HENRY'S
NURSERIES AND SEEDHOUSES.
3010 WESTMINSTER ROAD.
VANCOUVER, B. C.

Diplock Wright Lumber Co.
17th Street, North Vancouver
Phone 30
We are now prepared to take orders for MILL FIR WOOD, cut to 16 in. lengths already for the stove. A load contains about half a cord. Price $2 per load on or before delivery. Positively no wood delivered without cash, as we cannot afford to pay a collector at this price. All orders will receive prompt attention
DIPLOCK WRIGHT LUMBER COMPANY
NORTH VANCOUVER

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We solicit the business of Manufacturers, Engineers and others who realize the advisability of having their Patent business transacted by Experts. Preliminary advice free. Charges moderate. Our Inventor's Adviser sent upon request. Marion & Marion, Reg'd., New York Life Bldg. Montreal: and Washington D.C., U.S.A.

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Patents taken through Munn & Co. receive special notice, without charge, in the
Scientific American.
A handsomely illustrated weekly. Largest circulation of any scientific journal. Terms for Canada, $3.75 a year, postage prepaid. Sold by all newsdealers.
MUNN & Co. 361 Broadway, New York
Branch Office, 625 F St., Washington, D. C.

City of North Vancouver

PUBLIC HEALTH DEPARTMENT

INFECTIOUS DISEASES

THE PUBLIC ARE HEREBY NOTIFIED that all cases of infectious, contagious or epidemic disease, of a character dangerous to public health, must be reported to the Medical Health Officer.

THOMAS SHEPHERD,
City Clerk.

City Hall, North Vancouver, B.C.
July 9th, 1908. 21-tf

City of North Vancouver

PROPOSED LOCAL IMPROVEMENT

TAKE NOTICE that the Council of the Corporation of the City of North Vancouver intends to construct the Local Improvement set out in the schedule appearing below and intends to assess the final cost, or a portion thereof, upon the real property benefited thereby fronting or abutting thereon and held liable for assessment therefor.

A statement showing the lands liable and proposed to be specially assessed for the said improvement and the names of the owners thereof, so far as the same can be ascertained from the last revised assessment roll and otherwise, is now filed in the office of the Assessment Commissioner and is open for inspection during office hours.

The schedule below shows the estimated cost of the improvement and the proportion to be provided out of the general funds of the city.

A court of revision will be held in the City Hall, North Vancouver, B.C., on Monday, 23rd day of November, 1908, at hour of 8 o'clock p.m., for the purpose of hearing any complaints against the proposed assessments, or the accuracy of the frontage measurements, or any other complaints which the persons interested desire to make and which is by law cognizable by the Court.

THOMAS SHEPHERD,
Assessment Commissioner.

North Vancouver, B.C.,
30th October, 1908

SCHEDULE REFERRED TO:

Proposed Improvement	Estimated total cost	Estimate city to pay
Laying of 12' sidewalk, on south side of First Street, between Chesterfield and St. Andrew's Avenues	.51 per ft.	$125.00

B&K
Rolled Oats
Flour
Hay and Feed
Seeds
ALL ORDERS DELIVERED

Fine, healthy Tomato and Cauliflower Plants, grown from Sutton's Seeds, always on hand

The **Brackman-Ker Milling Co.**
Limited.
Lonsdale Avenue, at Ferry Landing
Harry Mitchell, local manager.

We now have a complete line of standard
RIFLES AND SHOT GUNS
In all the leading popular makes including
Winchester,
Savage
Remington
L. C. Smith
Ithaca
Parker
Our prices too are just right. We also carry a full line of ammunition.
Drop in and let us show you the latest thing in the above lines.

Paine&McMillan
Corner Lonsdale Ave. and First St. Phone 12

Hotel North Vancouver.

Grand Tourist Resort
Up-to-date
Rates: $2.00 per Day and up
Special Rates for Families and Regular Boarders

Ferry Service Every Half Hour to and from This Hotel to Vancouver. P. Larson, Prop.

NORTH VANCOUVER FERRY & POWER CO., LTD., TIME TABLE, 1908

LEAVING VANCOUVER		LEAVING NORTH VANCOUVER	
*6.00 A.M.	.....	*6.20 A.M.	.....
*6.45 "	.....	*7.20 "	.....
8.00 "	.....	8.20 "	.....
8.40 "	.....	9.00 "	.....
9.30 "	9.45 A.M.	9.45 "	10.15 A.M.
10.15 "	10.45 "	10.45 "	11.15 "
11.15 "	11.45 "	11.45 "	12.15 P.M.
12.15 P.M.	12.45 P.M.	12.45 P.M.	1.15 "
1.15 "	1.45 "	1.45 "	2.15 "
2.15 "	2.45 "	2.45 "	3.15 "
3.15 "	3.45 "	3.45 "	4.15 "
4.15 "	4.45 "	4.45 "	5.15 "
5.15 "	5.45 "	5.45 "	6.15 "
6.15 "	6.45 "	6.45 "	7.15 "
7.15 "	.....	7.45 "	.....
8 15 "	.....	8.45 "	.....
9.15 "	.....	9.45 "	.....
10.15 "	.....	10.45 "	.....
*11.30	.....	*11.45 "	.....

*Not on Sunday

PALACE HOTEL
BEST FURNISHED HOTEL ON THE COAST
AN UP-TO-DATE TOURIST RESORT
RATES: $1.50 PER DAY AND UP
Special Rates to Families and Regular Boarders
Half-hour ferry connection to and from Vancouver. Hot and cold water in every room. Return call bells in every room. Barber shop in connection.
REDA & ANDRUSS
PROPRIETORS
SECOND STREET, - - - - NORTH VANCOUVER, B. C.

British Columbia Electric Railway Co., Ltd.

Cars leave the Ferry Landing for Queensbury Avenue, Twenty-first street and Lonsdale, Winch street and Keith Road as follows: 6:15 a.m., 6:45 a. m., 7:15 a. m., 7:45 a. m., 8:15 a. m., 9 a. m. 9:40 a. m., 10:10 a. m., After 10:25 a. m., cars will leave Queensbury avenue, Twenty-first and Lonsdale avenue, and Winch street and Keith Road at five minutes to the hour and twenty-five minutes past the hour.

Cars leave Nineteenth street and Queensbury avenue, Twenty-first street and Lonsdale avenue, Winch street and Keith Road as follows: 6 a. m., 6:55 a. m., 7:20 a. m., 8:05 a. m., 8:45 a. m., 9:30 a. m. After 9:30 a. m. cars leave the Ferry Landing at ten minutes past the hour and twenty minutes to the hour.

☞ All boats are met by the cars.

FIRST-CLASS JOB PRINTING AT THE EXPRESS

New Advertisements

Found—Apply this office.
Ladies' gloves—J. J. McAleece.
Bottle license—John Benson.
Grand Theatre—Lewis & Lake.
Liquor license—Harry Holland.
Notice to householders—District.
Two weeks' sale—A. M. Ross & Co.
Stereoptican exhibition—K. P. Hall.
City engineer wanted—City Council.

Successful Hunters

Ald. Braim returned to the city early this week, from a hunting trip to Powell lake. The party comprised Ald. Braim, T. Prime, W. Haig, and A. Wild, and the trip occupied nine days.

Ald. Braim considers Powell lake a hunter's paradise, abounding in big game. The party saw 24 wild goats and 19 deer, securing three of the former and six of the latter. On their return trip down the lake they came upon the body of a splendid cougar floating in the water.

An unusual experience was enjoyed by the party, in witnessing a huge landslide from a point of safety. They were encamped beside the lake, at a point directly opposite a precipitous mountain, enjoying the midday meal, when suddenly the side of the mountain was seen to be in motion. The landslide rumbled slowly down the mountain, steadily increasing in weight, size and momentum, and as it travelled it picked up great trees, immense boulders, and whatever lay in its pathway carrying them pell mell down the mountain. The slide tore a gulch out of the mountain side not less than fifty feet wide and fifteen feet deep, and, hurling itself precipitately into the lake, sent a mountainous wave across the waters, which broke with terrific force just in front of the spot on which the party was encamped.

The entire party are enthusiastic in their praises of the country for hunting purposes. The rains poured down continually during their stay, but this was of real assistance to them in getting close to the big game.

City of North Vancouver

City Engineer Wanted.

THE City Council invite applications for position of City Engineer.

Applicants to state qualifications and salary expected, and to lodge applications and copy of testimonials with the undersigned not later than 5 p.m. on Monday, 14th December, 1908.

THOMAS SHEPHERD,
City Clerk.

City Hall, North Vancouver,
13th November, 1908.

BEST IN THE WORLD
Ridgways TEA
Ask your GROCER for it.

ALEXANDER & TOWNSLEY
Real Estate Brokers
LIFE AND FIRE INSURANCE
LOCAL AGENTS FOR
THE B. C. PERMANENT LOAN & SAVINGS CO.
Loans Granted for Long or Short Periods at 8½ per cent.
121 Lonsdale Avenue

PERRINS' GUARANTEED
LADIES' GLOVES

WE have an immense variety of Perrin's Kid Gloves, Long and Short Lengths, in Chocolates, Brown, Tan and Black, every pair guaranteed. These are the best values ever offered for the money by any store. : : : : : : :

Perrin's Short, Guaranteed, all sizes and shades,
Our Price, Special, per pair..... $1.25

Perrin's Long, Guaranteed, all sizes and shades,
Our Price, Special, per pair..... 2.25

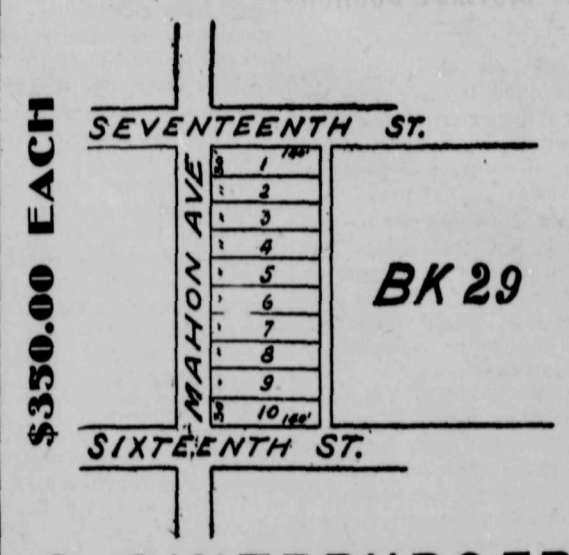
The above are some exactly as have been advertised by some of the larger stores as being regular $3.25 for $2.35.

RINGWOOD, CASHMERE AND LISLE

Ladies' Black Ringwood, Special..... 25c.
Ladies' Black Cashmere, Lined, Special..... 50c.
Ladies' Long, Black Lisle, Special..... 50c.
Children's Colored Ringwood, all sizes, Special Prices, 20c. to 30c.

J. J. McALEECE
KEITH BLOCK LONSDALE AVENUE

FINE HIGH LOTS IN BLOCK 29
BETWEEN 16TH AND 17TH STS., MAHON AVE.
Terms, one-fourth cash; balance, 6, 12 and 18 months



S. GINTZBURGER
LIMITED
161 Cordova Street, Vancouver, B. C.
P. O. BOX 386.

N. V. Artistic Cabinet Maker, Upholsterer and Decorator Manufacturer of all kinds of Mission and Antique Furniture, Store, Office, Bank and Bar Fixtures. Repairing in all its branches.
173 Third St. W., Bet. Chesterfield and Lonsdale
Opposite School
MAIL ORDERS given prompt attention

APPLICATION FOR LIQUOR LICENSE

TAKE notice that at the next meeting of the Board of License Commissioners for the City of North Vancouver, I intend to make application for a bottle license for the sale of spirituous, fermented or other liquors, for the premises situated on lot 22, block 165, D.L. 271 and 274, Vancouver District.

JOHN BENSON.

Dated this 13th day of November, 1908.

District of North Vancouver

HOUSEHOLDERS in this District who are entitled to be enrolled on the Municipal Voters List, are notified that they must make the Statutory Declaration at the Municipal Office before 1st December next in order to have their names placed on the list for 1909.

ALEX. PHILIP,
12-3t C.M.C.

GRAND THEATRE
CORDOVA STREET, VANCOUVER
HOME OF CLEAN, ENJOYABLE, MUSICAL COMEDY
Week Commencing MONDAY, November 16th
LEWIS AND LAKE PRESENTS
THE CRACKERJACKS AND HUSKINS' COACHMAN
Second successful week of **CHAS. ORO & OTT SIGNA** Comedian Prima Donna
MISS LILLIAN MASON, Comedienne
New People, New Song Hits. Souvenir Matinee for Ladies, Thursday
$10 00 in Prizes at night, Friday
Popular Prices Three Shows Daily: 3, 7, and 9 o'clock

Stereopticon Exhibition and Descriptive Lecture ON
South Africa
By A. THEODORE WATERS

K. OF P. HALL, Lonsdale Ave.
FRIDAY, 20th
Travel, Exploration, Adventure, Gold Fields Diamond Mines and
THE BOER WAR
See Window Cards for further particulars. Exhibition at 8 o'clock
ADMISSION
ADULTS, 35c. Children, 20c.

North Vancouver Hardware Company, Ltd.
J. W. JACKSON - Manager
GUNS, AMMUNITION AND SPORTING GOODS
HEATING STOVES
PAINTS AND OILS
BUILDERS', SHELF AND GENERAL HARDWARE
Foot of Lonsdale Ave. Telephone 88

The Seymour Hotel
JOHN McINNIS, Prop.
Located on Seymour Pipe Line, quarter-mile from wharf.
This is a first-class hotel, and is now open to the general public. Good accommodation and service guaranteed
Road connections from North Vancouver for Vehicles.

North Vancouver Transfer COLIN F. JACKSON Proprietor
Cartage, Removals, Parcel Delivery, Storage
ON REASONABLE TERMS
OFFICE:—LONSDAL AVENUE, NEAR W.HARF
Telephone 70. Night Calls 13.

LIST YOUR PROPERTY WITH US FOR QUICK SALE
A. SMITH & CO.
JUNCTION BLOCK
NORTH VANCOUVER.

Choice Properties For Sale
CITY
Capilano
English Bay
Lynn Valley, North Arm
North, South, East and West
NORTH VANCOUVER'S BEST
IRWIN & BILLINGS CO., Limited
Cor. Lonsdale Avenue and Fifth St., North Vancouver, B.C.
TELEPHONE 15

A. FARRO
General Contractor
Land Clearing, Stump and Rock Blasting. Extra care near houses. All damages made good.
EMPLOYMENT AGENCY
2nd St., West of Lonsdale
P.O Box n

G. E. JORGENSEN
Civil Engineer and B. C. Land Surveyor
'PHONE 2828
Railways, Bridges, Water Powers, Estimates, Superintendence of Construction, Maps, Townsites, Mining Claims, Sub-Divisions, etc.
814 Hastings St. W., - - VANCOUVER, B. C.

Dr. A. MacKay Jordan
EYE SPECIALIST
To my friends and patrons in North Vancouver:
TAKE THE ADVICE of an old resident of North Vancouver and take care of
THE EYES OF YOUR CHILDREN
Remember always, if you consult Dr. Jordan, such consultation will cost you nothing.
Should glasses be required, the glasses will be right and so will the price.
334 Hastings Street W.
Vancouver.

Don't Forget Our 2 Week Sale
THE **A. M. ROSS CO.**
North Vancouver's Leading Men's and Boys' Boot and Shoe Store, Men's Furnishings and Waterproof Goods
The Store That Saves You Money

We are Exclusive Men's Outfitters. We Guarantee to Save You Money on Every Dollar's Worth You Buy.

NOW FOR A **2 Weeks' Sale**

Reliable Goods at Lowest Prices. We Want the Room for Our Xmas Stock.

25 pairs boys' genuine Old Country shoes, sold everywhere at $2.50 a pair, our two week sale price a pair ..... $ 1.25
They are solid leather soles and whole stock guaranteed to outwear any $3 boot you can buy.

50 pairs Men's $1 House Slippers 50 cents a pair

80 pairs of Men's $6.00, Hand-Sewn, Waterproof Boots, Goodyear Welt Soles, the very best English and Canadian Boots made, Our Special Two Weeks' Sale Price $4.90

35 pairs Men's Low Evening Dress Shoes, Turned Soles, in Kid and Patent Leathers, worth $3.50 and $4.00 a pair, all sizes, will go on sale at.... $2:50

About 100 pairs of Odd Lines of some of our best goods, they are broken sizes and odd lines, worth $5.00, $6.00 and $7.00 a pair, will close the lot out at, per pair..... $4.00

Men's Furnishings

10 dozen Men's Fine Ribbed Undersuits, worth $3.00 a suit, The Sale Price, per suit..... ... $1.90

50 pair Men's Tweed Pants, worth $3.00, $3.50 and $3.75 a pair, all at the one price, a pair.... $2.50

200 pairs Men's Gloves in all makes at 50c, 75c, 80c. They are a great bargain and worth double the price.

25 pair $4 50 Blankets, the Ross Price, per pair $3.00

25 dozen pairs Suspenders, worth 35c and 40c, on sale at per pair ..... 25c.

20 dozen Men's 60c Working Shirts 25c each.

If you have not been doing your buying from us you are losing money. If we can not save you money, we do not ask for your trade

Remember Our Special TWO Weeks Sale

Repairing of all kinds done, also Guarantee Water-Tight Boots Made to Order

Boys' Sweaters at Wholesale Prices
THE A. M. ROSS CO.
209 LONSDALE AVENUE

NOTICE TO CONTRACTORS

TENDERS WANTED FOR LOCAL IMPROVEMENTS

SEALED TENDERS appropriately marked will be received by the undersigned up till 5 o'clock p.m. on Monday, 2nd November, 1908, for the following Local Improvements to be carried out in the City of North Vancouver:

(1) Laying a 4-foot sidewalk on the north side of East Victoria Park for 325 feet or thereby.

(2) Clearing and grading 8th street from Lonsdale Avenue to 13th Street, and laying a 6-foot sidewalk on North side.

Drawings, specifications and general conditions of contract may be seen and obtained by intending offerers on and after Monday, 26th October, 1908, at the office of the City Clerk or City Engineer.

Each tender to be accompanied by a marked cheqne equal to 5 per cent. of the tender, and the successful tenderer must provide an approved guarantee for the satisfactory completion of the work.

The cheques of the unsuccessful tenderers will be returned to them on the execution of the contract.

The lowest or any tender not necessarily accepted.

J. J. WOODS,
Acting City Clerk.

City Hall, North Vancouver, B.C.,
Friday, 23rd Oct. 1908.

Supplement to The Express

VOLUME VI. NORTH VANCOUVER, B. C., FRIDAY, NOVEMBER 13, 1908 NUMBER 12

SPECIAL AUDIT

— OF —

City's Finances

Full Account of All Reports, Letters, Financial Statements, and Other Documents Connected Therewith.

PUBLISHED AT THE REQUEST OF THE SPECIAL AUDIT COMMITTEE BY THE CITY COUNCIL

REQUEST FOR SPECIAL AUDIT

City Clerk's Office,
North Vancouver, B. C.
May 22nd, 1908.

Jas. A. McNair, Esq.,
North Vancouver, B. C.

Dear Sir:—Following upon the request made by certain ratepayers at the public meeting held in the City Hall, on Wednesday night, the City Council, at a meeting held yesterday, decided to call for a special audit of the City finances from the date of Incorporation to the present time, and acting on this decision Mayor Kealy appointed the following four gentlemen to name a chartered accountant, to whom this special audit should be entrusted. Messrs. Jas. A. McNair, A. F. Beasley, J. R. J. Murray and Geo. Phillippo.

Mr. McNair, being the first named, will act as Chairman of the Committee and either arrange for a meeting or interview each member personally.

Messrs. W. T. Stein & Co., are the present City Auditors.

Yours faithfully,
(Signed).
THOMAS SHEPHERD,
City Clerk.

REPORT OF SPECIAL AUDIT

Crowe-Wilson Chambers,
Vancouver, B. C.
July 4th, 1908.

To the Special Audit Committee
City of North Vancouver, B. C.

Gentlemen:—In accordance with your instructions we have investigated the books and accounts of the City of North Vancouver, dealing more specially with the transactions between the city and municipality at the date of incorporation, also with the income and expenditure to December 31st, 1907.

On examining the books we found it advisable to revise the accounts as published at December 31st, and attach hereto for your approval the following accounts as amended:

General balance sheet (pro forma) as at December 31st, 1907.

Schedule "A" Income and Expenditure account, June 1st, 1907, to December 31st, 1907.

Schedule "B" Waterworks Revenue account, June 1st, 1907, to December 31st, 1907.

Schedule "C" Valuation of Streets and Roads as taken over by the city at date of incorporation.

Schedule "D" Sundry Properties, (corporation assets).

Schedule "E" Sundry Creditors at December 31st, 1907.

We have made no entries in the civic books, but have complete drafts of all entries which we consider essential to bring the books into agreement with our accounts submitted herewith, and if the same are adopted, we shall be glad to give all the required information or receive authority to superintend the necessary adjustments.

The city officials published a statement January 6th, 1908, containing a cash account and balance sheet for the seven months ending December 31st, 1907, copy of which is attached, possibly intending to comply with Sec. 63 of the Municipal Clauses Act, which states "The district municipalities shall, on or before the second Monday in January publish or post up on the door of the Council chamber a balance sheet showing the assets and liabilities of the corporation to the 31st December immediately previous to such publication, and also a statement showing the receipts of revenue and expenditure from the 1st January to 31st December" but, under Sec. 62 "In city municipalities, Councils may each year publish in pamphlet form for the information of ratepayers a statement of receipts and expenditure giving as full particulars as possible to enable the financial position of the corporation to be understood.

Reading this paragraph in conjunction with Sec. 139, which states "The rates shall be levied for all sums necessary for the lawful purposes of the municipality for such year," it seems to us that the legislative assembly intended city municipalities to publish a statement showing the actual revenue and expenditure of the city, and not an account which would be misleading if only the actual cash receipts and cash payments were exhibited. We have therefore prepared an account (Schedule "A") containing the whole revenue from taxation and other sources applicable to the period, irrespective of whether it had been collected or otherwise, as only by this method can it be determined whether the current expenditure has exceeded the assessment by-law.

While particularizing with this account, we would draw the Committee's attention to the amount included as remuneration for the mayor and aldermen; the by-law for such remuneration was not passed until December 15th, 1907, and it will be for the Solicitor to the city to determine whether such by-law can be made retroactive.

The board of school trustees apparently expended $798.35 in excess of the amount of the school rate.

The waterworks accounts disclose a loss on the seven months operating of $922.86 as per Schedule "B" attached, but this amount includes interest on capital expenditure at the rate of 5 per cent. per annum, and it is for the Council to determine whether it is their intention to include the interest and sinking fund necessary for the payment of waterworks bonds in their schedule of taxation under the heading of "General loan rate," or whether the loss, if any, on the operating of the water works will be charged and paid out of the general rate.

We have divided the balance sheet into two portions, the first portion dealing with capital assets and liabilities, and the second portion dealing with current assets and liabilities, by which you will see that we include in the capital liabilities the sum of $16,182.97, being an amount expended by the city on permanent improvements between June 1st and December 31st, 1907, which amount they have borrowed from the current assets and which we presume will be refunded when the bonds of $17,000.00 authorized under by-law 32 are sold. The total capital expenditure was $28,807.88.

The difference between this and the above-mentioned $16,182.97 was provided by the conversion of liquid capital assets into permanent improvements.

The assets do not include the sum of $4,625.43 which was spent by the board of school trustees in addition to school buildings. We understand that up to the present no steps have been taken by the city to save the lands and schools transferred from the provincial government to the city, although the city is spending money on property, the rights to which are still vested in the government.

Included among the civic assets on June 1st, 1907, was an item of $3,574.85, being loss on operating the waterworks incurred by the district municipality during the period extending from inception to May 31st, 1907, and which at December 31st, 1907, was with certain other items written off to revenue account in the City of North Vancouver books. This amount we take exception to as being an asset, and for the purpose of our accounts we have ignored it. The loss was apparently spread over a period of three years and arose from the interest on waterworks debentures being charged against the account, and if it was the intention to write off the loss, it should have been done annually by the municipality, and not transferred into the civic books as an asset and then arbitrarily written off to revenue account within the first seven months of their operating.

You are aware that at the incorporation of the city there was an overdraft due to the Bank of British North America of $87,472.12 secured by deposits of certain municipal debentures. A portion of this amount was money used in paying the necessary salaries and running expenses of the district municipality from January 1st to May 31st, 1907, but although this was treated as a liability, no portion of the tax levied by the city for the year 1907 was carried per contra as an asset, which in our

REPORT OF SPECIAL AUDIT—Continued

opinion should have been done, and for the purposes of our accounts we have treated 5-12 of the general rate, covering a period from the 1st January to 31st May as a civic asset at June 1st, 1907. That, in our opinion, must have been the intention of the council in levying the rate, as otherwise the rate of 11 1-2 mills levied for general expenses if only for seven months' expenditure would be ultra vires, being at a rate of 19 5-7 mills per annum, and therefore greater than the amount allowed by the Municipal Clauses Act, 1906, Sec. 139, which states, "The Council may levy a rate to provide for all sums which may be required for the lawful purposes of the municipality for the year, provided that it shall not exceed 15 mills on the dollar of the assessed value."

It has been clearly laid down by the leading accountants of the world that the fixed assets or properties of a city should be divided under three heads:

1st—Properties which are considered remunerative and realizable.

2nd—Unremunerative but realizable properties.

3rd—Unremunerative and unrealizable properties.

and under such headings the water works system of the city would come under No. 1. Under No. 2 would come the public buildings, (city hall, fire and police stations, etc.), parks, etc., and the third class would consist of such assets as bridges, culverts, sidewalks, roads, etc., which although not realizable are necessary for the city to carry on its ordinary functions. For this reason we called for a valuation of the roads, bridges, etc., which were taken over by the city, but which were not included amongst the assets on the books.

The valuation as supplied to us was $110,423.00, details of which are attached as per Schedule C.

It is obvious that the Committee appointed to fix the terms on which the city took over certain municipal assets, and certain liabilities, had this asset of roads and bridges in mind, because otherwise the liabilities were in excess of the assets to the extent of $101,465.65. The deficiency as disclosed by the books was $108,683.47, but as we have before pointed out, the accrued portion of rates, etc., was not treated as an asset.

This deficiency is dealt with in the books in a somewhat peculiar manner. There is an account opened in the ledger headed "North Vancouver City" to which is charged the total amount of the liabilities taken over from the district municipality, amounting to $237,834.63. It is credited with sundry assets purporting to be taken over from the district municipality amounting to $129,151.16 thus showing a deficiency of $108,683.47. It is further charged on December 31st with an amount of $9,500.00, the estimated amount of accounts owing by the city on that date, irrespective of whether they were capital or revenue expenditure. On December 31st it is credited with the balance of a so-called revenue account for the seven months to December 31st, 1907 ($67,728.01), thus leaving a debit balance of $50,555.46, which in the balance sheet as published dated January 6th, 1908, is called revenue account. This is apparently misleading, and any person unacquainted with the books would probably understand that there had been a current expenditure of $50,555.46, more especially as the certified balance sheet dated January 6th, 1908, states that it is a balance sheet for the corporation of the city for the seven months ending December 31st, 1907.

There is shown in the books a loss on the operating of the waterworks of $414.00 greater than the amount we show in this account, owing to the fact that arrears of rates were not included in the financial statement as at December 31st, 1907. The accounts should be adjusted accordingly.

The rental of $750.00 due from the ferry company at June 30th, 1907, is at present included in the books as a revenue asset for the seven months ending December 31st, 1907, but 11-12 of this amount had accrued due at the date of incorporation, and we have brought one month of this into the revenue account, treating the other 11-12 as a capital asset.

The $500.00 accruing due between July 1st and December 31st, 1907, under agreement with the ferry company, we have credited to revenue account. This was not included in the published accounts of the city.

The revaluation of the fixed civic assets was made by the City Treasurer, Mr. Woods, and was apparently based on the assessor's valuation.

The incorporation expenses we have written off to revenue account, as the act of incorporation states that such expenditure shall be paid out of the ordinary revenue of the city.

The sale of $148,200.00 of the city debentures to Mr. Woolans, which transaction took place on January 15th last, has not yet been recorded in the civic financial books, but the city treasurer informs us that the delay has occurred through the Bank of British North America being unable to supply certain necessary information.

We would suggest in your recommendations to the City Council that special appropriations of the estimated current expenditure be made to each of the sub-committees, as otherwise the city treasurer will be unable to keep sufficient check on the various departments to enable him to guard against the current expenditure exceeding the estimated current revenue.

On comparing the civic books with a statement dated May 23rd, 1908, and signed by Mr. Chiene, auditor to the municipality, and Mr. Stein, auditor to the city, which statement purports to show the indebtedness of the city to the municipality, we noticed an amount of $630.49 which is stated to be errors in the bank account prior to May 31st, 1907, being sums charged to the pass book and not charged in the municipal cash book, and there is per contra the sum of $355.98 for outstanding cheques and entries in the cash book not in the bank pass book.

We find the $630.49 was made up of certain items including interest on overdraft charged by the bank, and the payment of certain interest on debenture warrants, no records of such payments appearing in the Municipal books. As these apparent errors and omissions cover a period from September, 1906, to March 31st, 1907, and the city is being held liable for this amount, they should endeavour to ascertain who is responsible for such omissions, the accounts as published at December 31st, 1906, being obviously incorrect.

The city under the Incorporation Act has the right to raise by the issue of debentures $245,000.00 to cover liabilities at the date of incorporation, and of this $245,000.00 $75,000.00 was intended to cover the bond issue of the district municipality for waterworks construction, and we think it would be in the interests of the ratepayers if the Council stated their intention as to the carrying out of this policy together with the additional expenditure of $35,000.00 for which by-law No. 16 was passed.

Vouchers have been produced bearing the necessary authority from the Council for all payments made, and we have verified the bank account with the cash book.

We have carefully compared the tax roll with the assessment roll, which we are pleased to report are in absolute agreement, and we have examined and verified the counterfoils of the tax receipts with the books and find that they are in agreement with the exception of a few cents.

The actual detail work of the accounting has been well performed, but it is clear that with the growth of the city the present system will have to be changed to ensure the record of complete data of the financial transactions of the city, and proper statistical and subsidiary records being kept. We have made certain recommendations to the city treasurer, and shall be pleased to furnish full particulars should you care to place the same before the Council for their endorsation.

We have suggested to the city treasurer the advisability of informing creditors when their accounts have been approved for payment and cheques drawn, as at April 30th, 1908, over 60 cheques issued are shown in the bank reconciliation account as outstanding, some of which have been held in the treasurer's office for over six months.

We are of the opinion, and trust that you will make a strong recommendation on the point, that it is absolutely impossible for the officials to issue a statement of the city affairs six days after the close of the financial year. From our experience we know that while they may endeavour to give an account, the same can neither be complete or strictly accurate.

We take this opportunity of thanking His Worship the Mayor and the City Treasurer for the readiness with which they have given us any information for which we have called during the course of our investigation.

(Signed).

KENDALL, SEWELL & CO.,

Chartered Accountants.

CITY AUDITORS MAKE REPLY

Vancouver, Canada,
8th August, 1908.

To the Mayor and Aldermen,
City of North Vancouver.

Gentlemen:—We have carefully considered the report submitted by Messrs. Kendall, Sewell & Co., as special auditors, appointed under Sec. 94 of the Municipal Clauses Act, and also the report of the special audit committee dealing with the same.

Taking up the report in detail we would point out that the special audit shows that the funds of the city have been properly accounted for.

The special auditors admit:

1. That the accounts are properly vouched.

2. That they have verified the bank accounts.

3. That they have compared the tax roll with the assessment roll, and they are in absolute agreement.

4. That they have verified the counterfoils of the tax receipts with the books, and find they are in agreement with the exception of a few cents.

5. They further report that the actual detail work of the accounting has been well performed.

On page 1 of their report the special auditors state that the city officials had apparently tried to comply with the law as regards district municipalities. Their assumption to this effect is entirely wrong. The financial statement at 31st December, 1907, were prepared at the earliest possible date at the special request of the 1907 Council, in their endeavor to comply with the expressed wishes of the ratepayers.

The statement was prepared under section 62, of the Municipal Clauses Act, which reads:—"In city municipalities the Council may, each year, publish in pamphlet form for the information of ratepayers, a statement of the receipts and expenditures of the city for the year ending the thirty-first day of December, giving as full particulars as possible, to enable the financial position of the corporation to be understood." In our opinion the statement was properly issued and in compliance with the Municipal Act.

In the next paragraph, beginning on page 2 of the report the special auditors refer to the foregoing section ,which they read in connection with section 139 of the Municipal Act (which is wrongly quoted in their report), and which properly reads as follows:—"The Council may, in each and every year, pass a by-law or by-laws for levying a rate or rates on all the land and improvements as assessed to provide for all sums which may be required for the lawful purposes of the municipality for such year." The special auditors then express their opinion of what the legislative assembly intended city municipalities to do, and continue as follows:—"We have therefore prepared an account containing the whole revenue from taxation and other sources applicable to the period, irrespective of whether it has been collected or otherwise, as only by this method can it be determined whether the current expenditure has exceeded the assessment by-law. As city auditors, our duty is to see that the accounts comply with the regulations set forth in the Municipal Act. The Municipal Act does not provide that the current expenditure must not exceed the assessment by-law, as stated by the special auditors. Sec. 139, of the Municipal Act authorizes the Council to levy a rate to provide for all sums which may be required. By granting the Council power to provide the sums it requires it is quite clear it does not expect the Council to pay its expenses out of taxes unpaid at the end of the year.

We would further respectfully point out to the Council that the special audit committee and also the special auditors have utterly ignored the section of the Municipal Act which defines the revenue of a municipality. Sec. 67 of the Municipal Act is as follows:—"No Municipal Council, save as by this or by any other act may be otherwise provided, shall have power to incur any liability beyond the municipal revenue for the current year. And the revenue for the use of every Council duly elected shall commence with the legal collection from the first day of the year in which the said Council was elected until the end of the said year." As city auditors we complied with the provisions of the foregoing section, and the accounts of the city as issued at 31st December last are properly drawn up. The accounts submitted by the special auditors are absolutely incorrect from beginning to end. They are framed, according to the special auditors own statement as quoted above, on an entirely wrong basis.

The reference by the special auditors to the board of school trustees, having expended an amount in excess of the amount of the school rate, is entirely out of order. The school trustees have no control over the rate which is levied by the Council. The Council have to levy a rate to provide funds for the payment of the school trustees' estimate. The special auditors' remarks are again in direct conflict with section 67 of the Municipal Act, as the Act does not contemplate that the school estimates can be paid out of taxes not collected.

The special auditors' statement (Schedule B) showing a loss of $922.86 on seven months operating of the waterworks is incorrect. The special auditors give the operating account credit for $414 rentals due but not paid at 31st December, 1907, but they omit to charge the operating account with the corresponding item, at 1st of June, 1907, when the city was incorporated. So that their report of the loss for the seven months is quite wrong.

The clauses on pages 2 and 3, dealing with capital assets and liabilities, and current assets and liabilities and the conversion of liquid capital assets into permanent improvements, deal with troubles which the special auditors have created for themselves, which do not occur in the municipal accounts and for which we are not responsible. The accounts of the City of North Vancouver, as submitted at 31st December, 1907, are drawn up in a similar manner to those of the cities of Edinburgh and Glasgow.

The special auditors state that the assets do not include the sum of $4,625.43 spent for additions to schools. The direct inference that the balance sheet is incorrect to that extent is deliberately misleading. The schools are not included among the city assets, because they do not belong to the city. When the schools are conveyed by the provincial government to the city, they will be properly entered in the regular manner.

As regards the treatment of an item of $3574.85 being the loss on the waterworks from the time they were commenced till the incorporation of the city, we consider this information should be recorded in the city books, and this was done. Only one balance sheet has been issued by the city, the balance sheet at 31st December, 1907. The item referred to is not included in the balance sheet as an asset, and the statement by Messrs. Kendall, Sewell & Co., the special auditors, that they take exception to it as being an asset, is absolutely incorrect. They have treated it exactly as it was treated in the published statement of 31st December last.

The statement that at the incorporation of the city, there was an overdraft due to the Bank of British North America of $87,472.12 secured by deposit of municipal debentures is not correct, as the overdraft was a liability of the district municipality, and was secured by the district debentures. The city has never assumed the liability to the bank and is in no way concerned with it. The liability of the city to the district municipality covers this and is clearly defined in the North Vancouver Incorporation Act, and properly recorded in the city books.

On pages 3 and 4, the special auditors report how they have treated the general rate levied by the Council. They state that for the purposes of their accounts they have treated 5-12ths of it as an asset at 1st June, 1907. To support this extraordinary action they explain as follows:—"That in our opinion must have been the intention of the Council in levying the rate, etc.," and still further to support their argument misquote section 139 of the Municipal Act by omitting from it the words "in each and every year." In reply to the foregoing, as city auditors, we claim (1) that this treatment of the item is entirely wrong, (2) that a competent auditor confines himself to dealing with facts and not with opinions of the intention of other people, and (3) that the rate levied is properly legal and perfectly treated in the city books and statements as published at 31st December, 1907. Further, section 94 of the Municipal Act provides that the duties of an auditor may extend to a period back to and since incorporation, so that it is clearly beyond the power of any special auditor to set aside 1-12th of the general rate for each month, for five months preceding the incorporation of the city. The financial year of the City of North Vancouver could not begin before the city was incorporated, so that the first period of the city's existence was from 1st June, to 31st December, 1907. That was the period for which the 1907 Council had control of civic affairs and their power to levy rates was limited to their term of office. Sec. 139 of the Municipal Act reads:—"The Council may, in each and every year, pass a by-law for levying a rate on all land, etc., to provide for all sums which may be required for the lawful purposes of the municipality for such year. Provided always that the rate so levied shall not exceed one and one-half cents on the dollar." The Council levied a rate of 11 1-2 mills to provide money for the lawful purposes of the municipality from the incorporation of the city to 31st Dec., 1907. No other general rate was levied during the year, so that the Act was fully complied with. The section in the Municipal Act does not read that the rate so levied shall not exceed one and one-half cents on the dollar per annum as is contended by the special auditors.

We do not see that there is any relation between the question of including the city streets and bridges as assets in the municipal balance sheet, and the special auditors' definition of what they state is the opinion of the leading

CITY AUDITOR'S REPLY—Continued

accountants of the world. The City of North Vancouver balance sheet is drawn up on the same lines as the balance sheets of the cities of Edinburgh, Glasgow and Montreal. None of these cities include their streets and bridges as assets in the annual balance sheet. In the case of Montreal a list of all special expenditure is published, showing the expenditure on streets, included along with loss by epidemic, discount on debentures, etc. We consider the municipal officials of the principal British cities are the highest authorities on framing municipal balance sheets. Their accounts clearly show that expenditure on streets and bridges is special expenditure, and it is treated accordingly, but it is not treated as capital expenditure and it is not carried as an asset. We claim therefore that we are not only justified, but correct, in following the precedent of these leading cities, and that Schedule C should not be included in the municipal balance sheet.

The next point dealt with by the special auditors is the liability assumed by the city under its Act of Incorporation, on 1st June, 1907.

The special auditors state that the liability assumed by the city at 1st of June, 1907, was not credited with the accrued portion of rates, etc. We would point out that these rates were not levied till after the city was incorporated and could not possibly affect liabilities existing on the date of incorporation. The contention of the special auditors that the Council could increase or decrease the liabilities assumed under the Act of Incorporation by subsequently levying a greater or less rate is positively absurd.

We take exception to the special auditors' statement that the municipal account, headed in the ledger as North Vancouver City, is dealt with in a peculiar manner. This statement of the special auditors is untrue. In the very next sentence the special auditors state that the account shows a deficiency of $108,683.47. These figures are correct and are referred to by the special auditors on the previous page of their report. The figures are not only correct but the details of how the deficiency arises is shown in the account, without having to refer to any other books or records. At 31st December, 1907, the account was properly credited with $67,628.01, the amount of increase in the civic assets during the seven months to 31st December, 1907, and the account was also properly charged with the unpaid liabilities at 31st December, 1907, amounting to $9,500, which is clearly shown on the balance sheet. The term profit and loss account, which appears on the balance sheet was a clerical error made in the fair copy of the balance sheet handed to the printer, after it had been approved by us, and which was not noticed in time to correct. The account is as follows:

MUNICIPAL ACCOUNT.

Deficiency at 1st June, 1907	$108,683.47
Sundry creditors unpaid at 31st December, 1907	9,500.00
	$118,183.47
Increase in assets during 7 months to 31st December, 1907	$ 67,628.01
Balance carried down..	50,555.46
	$118,183.47
Balance per balance sheet at 31st Dec., '07	$50,555.46

The waterworks accounts up to 31st December, 1907, have only included actual receipts and payments. In December, 1907, at our request, the city treasurer obtained a proper rate roll provided with a column to show any arrears of water rates or charges for connections. Owing to pressure of work at the end of the year this was not written up until after the balance sheet was issued. There was also no record of arrears at the date of incorporation, without which it was impossible to frame the account properly. The matter was accordingly left over and the record of arrears properly opened so that the account could be more accurately treated during the current year. It is incorrect to treat the account as the special auditors have done, crediting it with the arrears at 31st December, 1907, without charging it with the arrears at 1st June, 1907.

The statement of the special auditors that the rental of $750 due from the Ferry Co., at June 30th, 1907, is at present included in the books as a revenue asset, is not true. The rent never was included in the books as an asset. It was collected during the period under audit as is shown on the printed statement of receipts. Section 67 of the Municipal Act provides:—"The revenue for the use of every Council duly elected shall commence with the legal collections from the first day of the year in which the said Council was elected until the end of the said year." This clearly shows that the whole of the $750 rent collected is part of the revenue for the period under audit. We would also point out that the Council referred this point to a board of arbitration last year and our decision was upheld by the arbitrators.

These remarks also apply to the following clause in the special auditors' report, where they have wrongly credited their 1907 revenue account with $500 of the rent which does not fall due till June, 1908, and which under section 67, is clearly revenue for 1908.

The statement of the special auditors that they have written off the incorporation expenses to revenue account, appears to us to be deliberately misleading. These expenses were properly written off in the municipal books at 31st December, 1907, and are clearly and correctly shown in the printed statements.

The special auditors report that the sale of city debentures has not yet been recorded in the civic financial books. We do not see how it can be properly recorded until the treasurer receives the bank's statement showing the actual details of the transaction.

We note the suggestion that the Council be requested to make appropriations with regard to the estimates. The estimates were drawn up and the treasurer had specially ruled books prepared for keeping correct records of the appropriations and estimates before the special auditors were even appointed. Under the circumstances the recommendation appears to us decidedly out of place.

With reference to the balance due to the district municipality. In May, 1908, the two Councils appointed Mr. H. C. Chiene and Mr W. T. Stein a committee to settle the differences which had arisen with regard to the cash account between the two municipalities. Among other items claimed by the district were outstanding cheques which had not been provided for at 31st May, 1907, but which they had paid to the bank and which they claimed should be refunded to them. The paid cheques were exhibited to Mr. Chiene and Mr. Stein and they approved of the amount of $274.51 to be included in the account due by the city to the district. The cheques exhibited were not for interest or debenture warrants, but the amounts which were deducted from $630.49 included entries for interest, leaving the balance as adjusted by the auditors of $274.51. We understand their joint report was adopted by the respective Councils.

As regards to the time necessary for issuing a proper statement at the close of the year, we would respectfully suggest that this matter be left entirely in the hands of the officials, and in so doing we would state plainly that the printed statement issued on 6th January, 1908, is absolutely accurate, as compared with the special report under discussion.

We will now briefly refer to the statements appended to the special auditors' report:

1. Balance sheet. The statement submitted is utterly wrong. Sundry properties includes an amount of $126,694.89 for roads and bridges, which is contrary to the practice of all leading British cities. The amount of $500 due from North Vancouver Ferry is a portion of $750 due in June, 1908, which under the Act is 1908 revenue. The $689.35, education department, belongs to the school trustees revenue for 1908. The amount advanced for capital expenditure is wrong, as it does not agree with the amount actually expended.

2. Income and expenditure statement. This is entirely wrong, as it is not in terms of section 67 of the Municipal Act, which defines what the revenue of a municipality is.

3. Waterworks revenue account. This is wrong, as the special auditors while crediting the rentals, etc., due 31st December, 1907, have omitted to charge the rentals due at 1st June, 1907.

4. Valuation of streets and bridges. This statement is of no use for the financial books, as none of the leading British cities include these as assets. We would refer specifically to Edinburgh, Glasgow, and Montreal.

5. Sundry properties. This statement is wrong in that it includes the valuation of the streets, as mentioned in the preceding clause. The rest of it appears to be as reported by us and is therefore correct.

.6 List of sundry creditors $6,165.20
Interest due to district municipality. 2,982.26

$9,147.46

In the printed balance sheet at 31st December, 1907, this amount is stated at $9,500—so far as we know the difference of $352.54 was the amount of interest saved to the city by Mr. Stein, when he adjusted the district municipality account with their auditor.

In concluding this report we would point out that the only correct statement in the report of Messrs. Kendall, Sewell & Co., the special auditors, are the paragraphs on page 7, where they admit that the ordinary work of the city was well performed. All the other criticisms and also all the schedules are based on their own idea, as laid down in their report, of what is the revenue and expenditure of a city. Their definition is in direct conflict with section 67 of the Municipal Act, and their entire report, with the exception mentioned, and all the statements are utterly wrong from beginning to end.

Reported by,

W. T. STEIN & CO.,
Chartered Accounts,
Auditors to the City of
North Vancouver.

Appointment of Special Auditors

City of North Vancouver,
July 20th, 1908.

To the Mayor and Aldermen,
City of North Vancouver.

SPECIAL AUDIT.

Gentlemen:—In accordance with your instructions we appointed Messrs. Kendall, Sewell & Co. special auditors to examine the books and accounts of this city from the date of incorporation to April, 30, 1908.

And we herewith present their report dated July 4th, 1908, together with proforma balance sheet for period ending December 31st, 1907, and Schedules A, B, C, D, and E referred to in their report.

You will find on comparing this balance sheet with that of the city auditors' certain differences which would require to be adjusted in the city's books as a basis before the auditors can make a further statement up to April 30th. We would recommended that Messrs. Kendall Sewell & Co. be instructed to make this adjustment and that thereafter they prepare a balance sheet for the six months ending 30th June, which can more easily be done as the heavier part of the ground has already been covered. With reference to clause 2, page 2, of the auditors' report, we would recommend that the city solicitor be consulted as to whether the by-law for remuneration of the mayor and aldermen passed December 15th, 1907, can be made retroactive.

We would call your attention to clause 3, page 3, where it is stated that the rights to the lands and schools in the city have not yet been transferred to the city, being still vested in the government; we would recommend that the city's interests be protected by having these rights transferred.

We would strongly recommend that estimates for the current year's expenditure be brought down and passed by the Council in accordance with recommendation embodied in the auditors' report clause 5, page 6. With regard to the yearly balance sheet, we would specially call your attention to the shortness of time (six days) given to make up a report of the city's financial position, and we would recommend that sufficient time be given to the auditors to have this report completed in a proper manner.

With reference to clause 62 of the Municipal Clauses Act, we would recommend that a full statement in pamphlet form be issued giving as full particulars as possible to enable the financial position of the city to be clearly understood by the ratepayers, and that the ratepayers' meeting be held seven days after the issuing of this report.

In our opinion the recommendation contained in clause 4, page 7, having special reference to better and more complete records is a good one.

On going through this report we find a series of errors and omissions referred to in the following parts of the report:

Clauses 4-5, page 3.

Clauses 1, 2 and 3, page 5.

Clause 1, page 6.

Clauses 6 and 7, page 6.

And more especially would we draw your attention to clause 2, page 5, and clauses 6 and 7, page 6.

If the report of the special auditors is correct, these errors and omissions show a culpable laxity on the part of the city auditors.

Respectfully submitted by,

JAS. A. McNAIR,
Chairman;
GEO. J. PHILLIPPO,
A. F. BEASLEY,
JOHN R. J. MURRAY.

Resolution and City Solicitor's Opinion

North Vancouver,
5th September, 1908.

Mayor and Aldermen,
City Council of North Vancouver.

Gentlemen:—Acting under instructions from the special audit committee, I send you herewith copy of resolution moved and carried at a meeting of this committee held yesterday evening, together with a copy of city solicitor's opinion referred to therein.

Awaiting an early reply as to the Council's decision in this matter, I am,

Yours faithfully,
JOHN R. J. MURRAY,
Secretary.

COPY RESOLUTION.

"That this committee after careful consideration is of opinion that a grave omission has been made by the City Council not publishing in the 'Express' along with the special auditors' report and the city auditor's criticism thereof the pro forma balance sheet and schedules A, B, C, D, and E referred to in the special auditors' report, also the report dated July 20 of the special audit committee to the Council, also the city auditors' balance sheet of December, 1907.

'This committee cannot see how the public can be expected to take an intelligent view of the situation unless all these papers are published alongside.

"This committee, therefore, respectfully requests that the City Council have all these reports, balance sheets and schedules published at an early date, together with the written opinion of the city solicitor, dated September 2nd.

"JOHN R. J. MURRAY,
"Secretary."

(Copy).

Vancouver, B. C.,
September 2nd, 1908.

J. A. McNair, Esq.,
Chairman Special Audit Committee,
City of North Vancouver, B.C.

Dear Sir:—As instructed, I write to you in reference to the question that has arisen in connection with the special audit with special reference to the special point raised by the auditor in his criticism of the special audit report.

The point raised by him is based on Sec. 67 of the "Municipal Clauses Act," which he quotes in his criticism and takes the ground that the Council can only deal during any current year with the revenue actually collected during their terms of office.

If Sec. 67 stood alone, specially the latter part of it, there might be some ground for the position taken by the auditor, but this section must be read with other sections of the Act relating to the same subject matter, as provided for in Sec. 67 itself.

The sections which must be read with it are:

(a). Section 139, which provides that the Council shall levy a rate to provide for all sums which may be required for the lawful purposes of the municipality for the current year.

(b). Section 141 provides that the taxes or rates levied for the year shall be considered to have been imposed and to be due from the first day of January of the then current year.

(c). Section 157, provides that the rates and taxes shall be a debt due to the municipality.

(d). Section 172, provides that such rates or taxes are a special lien against the land, having preference over every other encumbrance, except the Crown, and does not require registration to preserve it.

(e). Sub-section 169 of Sec. 50, provides that the Council may borrow an amount not exceeding an amount equal to the total amount of taxes as shown by the last revised assessment roll, to meet the current legal expenditure of the corporation which becomes payable out of the annual revenue before the revenue for the year becomes payable by the ratepayers.

The result of these sections is therefore this: At the beginning of the year the Council estimate what the ordinary expenditure for the current year will be; they then levy a rate to provide the necessary amount, subject to the restriction provided in Sec. 139. Then, in order to provide for the necessary expenses and payments before the taxes so levied can be collected, they are authorized by sub-section 169 of Sec. 50, to borrow an amount equal to the preceding year's taxes which will be repaid out of the current year's taxes when collected.

In other words: Under the provisions of the Act, the rates levied for the current year constitute a debt due by the ratepayers and an asset of the municipality before they are collected or even before the machinery provided for their collection can be set in motion, and the provisions of the Act referred to enable the Council to anticipate their collection and provide for the necessary current expenses of the year.

If the position taken by the auditor in his criticism of the special report were right, it would mean that the Council of the current year could only expend the amount of the rates actually collected during the year, and the provisions of sub-section 169 of Sec. 50 would be nugatory.

In view of the provisions above mentioned, I am of opinion that the position taken by the special auditors on the point, is the correct one.

Yours truly,
(Signed).
A. DUNBAR TAYLOR.

Vancouver, B. C.,
24th Sept., 1908.

The City Clerk,
North Vancouver City, B. C.

Dear Sir:—We have pleasure in enclosing herewith opinion of Messrs. Harris & Bull, barristers, of this city, with reference to our report of 6th January, 1908.

Kindly lay this communication before your finance committee at its meeting to-night.

Yours truly,
W. T. STEIN & CO.,
City Auditors.

Vancouver, B. C.,
Sept. 23, 1908.

Messrs. W. T. Stein & Co.,
Auditors, City.

Dear Sirs:—We have perused the cash account and balance sheet of the Corporation of the City of North Vancouver for seven months ending December 31st, 1907, dated January 6th, 1908, and certified by yourselves, also the balance sheet of the special auditors as at December 31st, 1907, and their income and expenditure account, Schedule A, from June 1st to December 31st, 1907, and their report to the special audit committee of the City of North Vancouver, B. C., July 4th, 1908.

The point in dispute, it appears to us, is whether or not your cash account and balance sheet dated January 6th, 1908, is in compliance with section 62 of the "Municipal Clauses Act," or whether or not it is necessary that it should be according to Schedule "A" referred to in the above report of the special auditors. The above section 62 is as follows:—"In city municipalities the Council may each year publish in pamphlet form for the information of the ratepayers, a statement of the receipts and expenditure, giving as full particulars as possible to enable the financial position of the corporation to be understood."

We are of the opinion that the special auditors' Schedule "A" does not comply with the requirements of section No. 62 inasmuch as it does not show the city's "receipts." It is not, we think, sufficient to show the amount of the tax assessment for 1907, for the reason that the full amount of the assessment might not have been received, and as a matter of fact was not received during 1907.

We think that your cash account and balance sheet above mentioned which show the actual amount of receipts for taxes for 1907 ($32,374.54) under the head of "receipts," and the uncollected balance at the end of the year as $7,024.31 under the head of "assets," are in these respects exactly as they should be to comply with the above mentioned section No. 62. In this way, the ratepayers are enabled to understand the amount of taxes received and the amount still to be collected, which would be important in considering the financial position of the corporation. This does not appear in Schedule "A" of the special auditors, and their statement would therefore be misleading and not in accordance with the requirements of section No. 62.

Although a portion of your criticism refers to section No. 67 of the "Municipal Clauses Act," we do not understand that you take the ground that the Council can only deal during any current year with the revenue actually collected during their term of office, and we do not think that really section No. 67 enters, to any material extent, into the question at issue, the principal point being as we have stated, whether or not the statements are in accordance with section No. 62.

Yours truly,
HARRIS & BULL.

R. W. H.

Reply Made by Kendall Sewell & Co.

Vancouver, B. C.,
September 28th, 1908.

J. A. McNair, Esq.,
Chairman Special Audit Committee,
North Vancouver, B. C.

Dear Sir:—In accordance with the request of your committee we answer the criticism published by Messrs. W. T. Stein & Co., of our special report on the accounts of the City of North Vancouver, and also refer to the opinion of Messrs. Harris & Bull, which Messrs. W. T. Stein & Co. submitted to the finance committee.

In doing so we do not propose at this time to consider assertions unsupported by facts contained in the criticism such as:

"The accounts submitted by the special auditors are absolutely incorrect from beginning to end," "Deal with troubles which the special auditors have created for themselves," "Deliberately misleading," "Positively absurd," "Not true," etc., etc., as we do not consider that these in any way assist in conveying a true idea of the position, but we submit the following for your consideration:

Re. Messrs. W. T. Stein & Co.'s criticism.

The whole fabric of Messrs. W. T. Stein & Co.'s argument is destroyed by the special opinion which you obtained from the City of North Vancouver's solicitor, Mr. Dunbar Taylor, K. C., in which he clearly defines what is "income and expenditure" of a city municipality. This opinion is tacitly agreed to by Messrs. Harris & Bull, counsel, who were consulted by Messrs. W. T. Stein & Co. The position taken in the concluding paragraph of Messrs. W. T. Stein & Co.'s criticism, that "all the statements are utterly wrong from beginning to end," is therefore untenable. So far as questions of importance can be eliminated from the lengthy text of the criticism, the points at issue are as follows:

No. 1. What is income and expenditure?

No. 2. Is it right or otherwise to treat city streets and bridges as an asset in the municipal balance sheet?

No. 3. The question of treatment of the waterworks accounts.

The first question is fully answered by the opinion of the city's legal adviser, to which Messrs. Harris & Bull agree. It not only covers the question of the rates, but also the question of the apportionment of the amounts due by the North Vancouver Ferry & Power Co.

In passing, we might mention that the item of $750.00 referred to in the criticism as being due by the North Vancouver Ferry & Power Co., in June, 1908, should read $1,000.00.

Secondly. With reference to the treatment of the streets and bridges:—If unremunerative and unrealizable properties were not treated in the manner advised by us the balance sheet would not show the true amount of property owned by the city, the disposition of monies expended or reliable figures to offset funded debt. We do not consider that the term "special expenditure" conveys a true idea.

The Government of the United States in the published instructions to municipal clerks insist on this method of treating assets of this class, and the larger cities of Canada and the United States have adopted it. In this connection we quote the following opinion given by Mr. H. W. Wilmot, who is recognized as perhaps the most able authority on civic accounting on the Continent:—

"It must be borne in mind that the balance sheet of a city cannot be read in the same light as that of an ordinary trading corporation. The main object of the balance sheet is not to show the possibilities of realisation, but rather to afford information on administrative questions. The introduction, therefore, of the capital assets and the bonded debt of a city does not imply the possibility of the realisation of city properties with a view to liquidating the debts in the commercial sense, neither can the current assets be assumed to offset in total the current liabilities, inasmuch as the distinction of the funds must be maintained.

"It is not to be assumed however, that the administrative purpose is the sole determinant in fixing the form of the balance sheet.

"One of the objects of the balance sheet should be to clearly show bond holders and taxpayers what the assets of the city are."

The classification of accounts advised in our report has found great favor in the eyes of financial agents considering the placing of bonds, and for this reason, if for no other, it should be adopted.

Thirdly. The manner in which we dealt with the waterworks accounts. Doubtless it escaped Mr. Stein's memory when writing his criticism, that the majority of the ratepayers in North Vancouver had prepaid their water rates for the month of June, but it must have been within his knowledge that the rates paid in advance for the month of June approximately equalled the rates which were in arrear for the prior period.

Re. the item of $3,574.85, loss on waterworks. We do not claim that this item is included in the balance sheet at December 31st, 1907, but it certainly was included as an asset in the statement of June 1st, 1907, which was taken as the basis of transfer from the district to the city municipality, and was transferred into the civic books as an asset.

Dealing with other points in the criticism beyond those above mentioned:—Our statement that the overdraft of $87,472.12 due to the Bank of British North America was assumed by the city is correct, it being a portion of the total indebtedness assumed by the city according to Mr. Stein's signed statement, less amount expended by the district on roads, etc.

In stating that this overdraft was secured by a deposit of municipal debentures, the term "municipal" was used in contra-distinction to "civic." Perhaps the term "district" might have conveyed our meaning more clearly.

Mr. Stein's criticism covering

REPLY MADE BY KENDALL SEWELL & CO.—Continued

the items in our report dealing with the levying of the rate is, of course, disposed of by Mr. Taylor's opinion, and only Mr. Stein's interpretation is at fault in endeavoring to convey the idea that we claim that "The Council can increase or decrease the liabilities assumed under the Act of Incorporation by subsequently levying a greater or less rate."

Item $4,625.43, additions to schools:—While at the time in question the schools had not been transferred by the provincial government to the city, the additions made by the city clearly constitute an asset, although not treated as such in our report: (See Schedule A). Were it not for the memo in our report showing the $4.625.42 was expended for new buildings, the natural inference would be that the whole sum of $7,743.57 was expended by the school trustees for maintenance alone.

Messrs. W. T. Stein & Co. state that they take exception to the statement that the account headed in the ledger North Vancouver City is dealt with in a peculiar manner, and that our statement is "untrue," but we must leave to the judgment of the taxpayers the question of the peculiarity when it is clearly shown that accretions in capital value together with losses on waterworks operating and civic revenue are carried together into an account which is shown on the face of the published accounts as revenue account. If the ratepayers think that this is giving them sufficient information in such a form that the financial position of the corporation can be understood, then we have nothing more to add.

Re. Messrs. Harris & Bull's opinion.

By your courtesy we have received a copy of the opinion from Messrs. Harris & Bull, submitted by Mr. Stein to the finance committee on September 24th last. They state that it appears to them that the point in dispute is whether or not the cash account and balance sheet dated Jnauary 6th, 1908, is in compliance with Sec. 62 of the "Municipal Clauses Act," and they further state that in their opinion the special auditor's Schedule (A) does not comply with the requirements of the section, inasmuch as it does not show the receipts. We agree with them that Sec. 62 does state "That city municipalities may publish in pamphlet form for the information of the ratepayers, statement of the receipts and expenditures, giving as full particulars as possible to enable the financial position of the corporation to be understood." With deference to the legal opinion we would point out that the terms "receipts and expenditure" are not correlative terms and must be taken as meaning either receipts and payments, which would merely mean a cash statement, or income and expenditure, and this latter we take as the meaning for the section provides that "as full particulars as possible to enable the financial position to be understood" must be given. We would point out that manufacturing or trading corporations annually publish a statement to enable the shareholders to understand the yearly workings and the company's financial position. This statement invariably consists of a profit and loss account and a balance sheet for the period under notice.

With this in view it seems to us that the legislative assembly were not desirous of putting the ratepayers in any worse position as to information than the shareholders of a joint stock company, and therefore, that it is the duty of the municipal Council to issue a statement giving the true income and the true expenditure for the year, the equivalent of a profit and loss account of a manufacturing or trading corporation, with a balance sheet showing its financial position. As already mentioned a statement of receipts and payments is a synopsis of the cash book only.

It is, however, for the ratepayers themselves to determine whether they are satisfied with a statement which simply shows cash received and cash disbursed, or whether they desire to ascertain if the Council have kept their expenditure within the limits of their true income.

In conclusion we would say that we see no reason to alter any opinion set forth in our report in any respect, but as W. T. Stein & Co.'s "Criticism" is in the nature of an official document, replete with flat denials of our statements and imputations of deliberate misrepresentations on our part, and has been circulated among the ratepayers of North Vancouver, as well as the business men of this city, including some of our own clients, and members of the City Council of Vancouver, we would respectfully request your committee to ask the City of North Vancouver to obtain a list of the persons to whom the criticism has been supplied, so that we may be able to give our reply the same publicity.

Yours truly,

KENDALL, SEWELL & CO.,

Chartered Accountants.

Request for Publication

North Vancouver, B. C.,
Oct. 10, 1908.

The Mayor and Aldermen,
North Vancouver.

SPECIAL AUDIT.

Gentlemen:—Acting on instructions of the special committee, I forwarded to your Council on the 5th inst. Messrs. Kendall, Sewell & Co.'s letter of the 28th ult. to my committee.

My committee instructs me to inform your Council that the letter above referred to completes the papers they will place before your Council.

They now respectfully request your Council to carry out at an early date the terms of the committee's resolution as submitted to your Council in my letter of the 5th ult., with the addition that there be also published Messrs. Kendall, Sewell & Co.'s letter of the 28th ult., above referred to, also all the documents presented by the committee to your Council since that date, including the committee's correspondence with your Council.

My committee directs me to ask that the same publicity be given to the publication of these documents as was given to those published under the authority of your Council on Aug. 14. I am, gentlemen,

Yours faithfully,

JOHN R. J. MURRAY,
Secretary.

Legal Opinion re Aldermanic Salaries

Vancouver, B. C.,
Aug. 3rd, 1908.

Thos. Shepherd, Esq.,
City Clerk, North Vancouver,
British Columbia.

Dear Sir:—In answer to your letter of July 28th, referring to the remuneration of the mayor and aldermen from June 1st to December 31st, 1907, and the fact that the by-law was not passed until December of that year, we beg to say that in view of the provisions of sub-section 93 and 94 of section 50 of the Act, we consider that the by-law in question, though not passed till the month of December, was sufficient to authorize the expenditure in question.

Yours truly,

TAYLOR, HUME & INNES.
A. D. T.

Committee Asks for Full Publication

North Vancouver,
Oct. 24th, 1908.

Mayor and Aldermen,
City of North Vancouver.

SPECIAL AUDIT.

Gentlemen:—Referring to enclosed cutting of a paragraph from the North Vancouver Express of yesterday's date, if this paragraph be official I would point out to your Council that my committee's specific instructions and wishes in this matter have been overlooked.

My committee in their letter and resolution forwarded to your Council on the 5th September last, lay special stress upon having all the documents and correspondence published simultaneously. Again in my letter to your Council of 10th inst. this request is reiterated.

I would again respectfully ask that your Council have all the documents and correspondence relating to this matter published in one and the same paper at the same time. I am gentlemen,

Yours faithfully,

JOHN R. J. MURRAY,
Secretary Special Audit Committee.

"The special auditors' report will be published in The Express as early as it can be put into type. This publication will include the entire report with all documents pertaining thereto, with the exception of the portions which appeared in this paper of August 14th last, copies of which may be obtained at the city hall. The report will appear in one of the early November issues of The Express, but it is impossible to give the exact date at present."—Express, Oct. 23, '08.

Deeds to Public School Sites

North Vancouver,
Sept. 30th, '08.

Thos. Shepherd, Esq.,
City Clerk.

Dear Sir:—In reply to your request re. the granting of the school sites to the city, I beg to say that I have communicated with the Department of Education at Victoria and have received a reply to the effect that they cannot find any trace of deed of site at Moodyville, and that the site at North Vancouver is covered under conveyance from the Corporation of North Vancouver of lots 13 and 14, and parts of lots 15 and 16 and 17 to 20, blk. 134, district lot 271, and that the Superintendent of Education has applied to Lands and Works Department to have this site granted to the City of North Vancouver to be held in trust by them under section 113 of the School Act. Trusting this will be satisfactory to your Council, I am, sir,

Yours very truly,

W. P. PEACEY,
Secretary North Vancouver School Board.

The Corporation of the City of North Vancouver

General Balance Sheet (pro forma) as at 31st December 1907

CAPITAL ASSETS

Sundry Properties as per Schedule (D)		$332,266 52
Taxes, arrears to 1904	12 16	
" 1905	86 31	
" 1906	1,179 78	1,278 25
		$333,544 77

CURRENT ASSETS

Advances to Capital in anticipation of Debenture sales		16,182 79
Taxes in arrears for 1907		7,024 31
Sundry accounts receivable		
North Vancouver Ferry Co.	500 00	
Department of Education	689 35	
Water Rates in arrears	414 00	1,603 35
Treasurer's cash balance		302 14
		$ 25,112 59

CAPITAL LIABILITIES

Corporation of the Municipality of North Vancouver		$237,784 63
Capital Surplus		
Accretion in value of real estate	70,620 00	
Capital surplus May 31st, 1907	8,957 35	79,577 35
Capital Expenditure		
Borrowed from Revenue and repayable on sale of Debentures		16,182 79
		$333,544 77

CURRENT LIABILITIES

Bank of British North America		
Temporary loan	10,000 00	
Current account overdrawn	5,886 03	15,886 03
Sundry Creditors		
Interest due to Municipality	2,982 26	
Deposits for blasting permits	50 00	
Open accounts as per schedule	6,165 20	9,197 46
Surplus income over expenditure 1st may, 1907 to 31st December, 1907		29 10
		$25,112 59

SCHEDULE "A"

The City of North Vancouver

Income and Expenditure Account From June 1st, 1907, to December 31st, 1907

INCOME

Tax Assessment for year ending Dec. 31st, 1907		
School Rate		6,945 22
General Loan Rate		8,395 58
General Taxes	27,819 13	
Less 5-12 estimated expended by the Municipality Jan. 1st—May 31st and included in the city indebtedness at June 1st	11,505 64	
	16,313 49	
Less proportion of Rebate on General Taxes	2,193 96	14,119 53
Department of Education		
Proportion of Grant		1,534 59
Police Court fines		252 80
Pound Fees		21 00
Licences	450 50	
Less proportion due Municipality	166 65	283 85
Interest on overdue taxes		87 90
North Vancouver Ferry & Power Co. Ltd., Proportion of Rental		
1 month at $750 per annum	62 50	
Half year at $1000 "	500 00	562 50
		$32,202 97

EXPENDITURE

School trustees' expenditure to December 31st, 1907, including $4625.43 for new buildings		$7,743 57
Waterworks		
Loss on operating after charging interest on capital expenditure as per schedule annexed		922 86
Board of Works—Maintenance		1,349 33
Fire Department—Expenditure		726 31
Health Department		175 00
Police Department		
Salaries	1,495 00	
Sundry expenses	389 93	1,884 93
Magistrate's remuneration and Police Court Expenses		77 60
Legal Expenses		369 96
Interest payable Municipality of North Vancouver and Bank of B. N. A.	9,105 71	
Less amount charged direct to Waterworks revenue	1,942 50	7,163 21
Salaries		1,702 50
Remuneration of Mayor and Aldermen as per special by-law passed 15th December, 1907		1,500 00
Advertising		682 35
Stationery		482 97
Grant for Dominion Day Celebration		493 05
Expense at Victoria re Bridge		100 00
Election Expenses re By-laws		37 00
Donation to Horticultural Society		54 55
General Expenses		319 40
Street Lighting		907 85
Incorporation Expenses		5,173 43
Assessor's Salary		150 00
Insurance		158 00
Balance, being surplus		29 10
		$32,202 97

98

SCHEDULE "B"

The City of North Vancouver

Waterworks Department Revenue Account

June 1st to December 31st, 1907

To Wages and Maintenance Charges ..	1,195 86
" Interest at 5 per cent. per annum on Capital Invested	1,942 50
	$3,138 36

By Rentals collected.....	1,801 50
" Rentals due but not paid.....	414 00
" Loss on operating, carried to General Revenue Account.....	922 86
	$3,138 36

SCHEDULE "C"

Valuation of Streets and Roads as Taken Over by the City at Date of Incorporation, viz: June 1st, 1907

Street	Clearing and Grading	Macadam or Gravel	Bridges	Culverts	Sidewalks	Puncheon or Plankroad	Total
Esplanade	$1,650 00	$ 500 00	300 00	100 00	$ 450 00	$ 1,000 00	$ 4,000 00
1st Street	5,700 00	5,700 00	1,600 00	240 00	2,300 00		15,540 00
2nd Street	3,660 00			200 00	1,000 00		4,860 00
3rd Street	2,240 00		1,174 00	150 00	1,450 00		5,014 00
4th Street	2,080 00		200 00		1,080 00		3,360 00
5th Street	1,560 00			150 00	800 00		2.510 00
6th Street	2,000 00			150 00	330 00		2,480 00
Keith Road	2,700 00	3,600 00	375 00	300 00	180 00		7,155 00
8th Street	360 00		10 00		200 00		570 00
9th Street	210 00		5 00				215 00
10th Street	500 00		15 00		500 00		1,015 00
11th Street	210 00				210 00		420 00
12th Street	350 00			10 00	370 00		730 00
13th Street	690 00			20 00	450 00		1,160 00
14th Street	1,530 00			40 00	700 00		2,270 00
15th Street	1,400 00			100 00	450 00	1,400 00	3,350 00
16th Street	480 00						480 00
17th Street	2,520 00		2,000 00	100 0	200 00	3,480 00	8,300 00
19th Street	1,100 00			100 00	370 00		1,570 00
20th Street	180 00				20 00		200 00
21st Street	560 00				240 00		800 00
22nd Street	420 00						420 00
23rd Street					50 00		50 00
Bewick Avenue	570 00						570 00
Larson Road, etc.	1,215 00						1,215 00
Forbes Avenue	330 00						330 00
Jones Avenue	120 00			10 00	40 00		170 00
Mahon Avenue	1,780 00			150 00			1,930 00
Semish Avenue	50 00						50 00
Chesterfield Avenue	1,680 00			180 00	1,600 00		3,460 00
Lonsdale Avenue	3,000 00	11,840 00	300 00	1,000 00	4,705 00	500 00	21,345 00
St. George's Avenue	1,624 00			100 00	180 00		1,904 00
St. Andrew's Road	2,800 00			200 00	450 00	800 00	4,250 00
St. Patrick's Road	1,000 00			50 00	300 00		1,350 00
St. David's Road	200 00						200 00
Ridgeway	500 00						500 00
Moody Avenue	500 00						500 00
Queensbury Avenue	2,940 00						2,940 00
Sutherland Avenue	1,020 00			20 00		1,200 00	2,240 00
Alleys	1,000 00						1,000 00
	52,429 00	21,640 00	5,979 00	3,370 00	18,625 00	8,380 00	110,423 00

SCHEDULE "D"

City of North Vancouver

Sundry Properties (Corporation Assets)

	June 1st	Capital Expenditure June 1—Dec 31	Accretion in Value	Buildings	Land
City Hall	$ 10,000 00		$ 8,000 00	$ 4,000 00	$ 14,000 00
Pound and Stable	600 00		200 00	250 00	550 00
Street Ends					
Mackay Road					
Chesterfield Avenue					
Bewick Avenue					
Lonsdale Avenue	20,000 00		30,000 00		50,000 00
St. George's Road					
St. Andrew's Road					
St. Patrick's Road					
St. David's Road					
Cemetery	1,480 00	100 00	220 00		1,800 00
Fire Halls	2,200 00	5,255 95	2,200 00	5,255 95	4,400 00
Public Parks, Block 109	8,000 00		30,000 00		38,000 00
	42,280 00	5,355 95	70,620 00	9,505 95	108,750 00
Land as per foregoing detail					108,750 00
Buildings as per foregoing detail					9,505 95
S.S. "North Vancouver"	10,000 00				10,000 00
Waterworks Construction and Equipment	63,832 79	6,785 82			70,618 61
Fire Department, Apparatus and Equipment	2,316 26				2,316 26
Streets					
Clearing and Grading	52,429 00	15,127 64			
Macadamising and Gravelling	21,640 00				
Bridges	5,979 00				126,694 89
Culverts	3,370 00				
Sidewalks	18,625 00	1,144 25			
Puncheons and Plank Roads	8,380 00				
Furniture and Fittings	830 76	394 22			1,224 98
Wharves and Slips	2,809 18				2,809 18
City Tools and Road Plant	346 65				364 65
	232,838 64	28,807 88	70,620 00		332,266 52

Summary

June 1st, 1907	$232,838 64
Capital Expenditure, June 15th to December 31st, 1907	28,807 88
Accretion in Value	70,620 00
	$332,266 52

99

SCHEDULE E

The City of North Vancouver

Sundry Creditors at December 31st, 1907

School Trustees Account			
J. Walden on account of plumbing contract, sublet by contractor		955 16	
D. P. Henry for concrete work		46 00	
R. S. Crabb		96 00	
Salaries for December		360 00	
A. Wild on account of Emerson & Grant's contract		13 50	
J. Badger of N. V. Electric Co.		46 00	
W. P. Peacy, salary	30 00		
,, current exp.	10 00	40 00	1,556 66
Board of Works			
W. Loutet, engineer's salary		100 00	
D. Amskold, foreman's salary		75 00	
A. Chivers, teamster		60 00	
H. McPherson, asst. engineer		50 00	
Pay Roll for 3 weeks to Jan. 1st, 1908		238 08	
Western Corporation Ltd.		61 45	
Lynn Valley Lumber Co.		30 49	
F. Wheeler, building chimney		17 00	
Brackman Ker Milling Co.		18 30	
Jas. Yates, blacksmith		13 10	
J. Walden, hardware		24 80	
B. C. E. R. Co., car tickets		5 00	
Askew & Kennedy on account, work done on St.Andrew's avenue, Keith road to 16th street		400 00	1,093 22
Waterworks			
E. J. Peck, foreman's salary		75 00	
C. J. Telford, caretaker's salary		60 00	
Pay Roll, 3 weeks ending Jan. 1, 1908		129.78	
Wages, repairing break in water main December 6th, 1907		81 59	
Canadian Pipe Co		65 07	
J. Walden		10 83	
F. S. Burr. hire of express		2 50	
Boyd, Burns & Co., Ltd.		42 50	
N. V. Ferry and Power Co., Ltd		1 40	468 67
Fire and Light			
B. C. E. R. Co., city hall lighting		15 20	
A. L. McNicoll, firewood		11 25	
J. Walden		15	26 60
Police Committee			
Chief of Police Davies, salary		80 00	
Constable Brimacombe, salary		60 00	
Constable Stewart, salary		41 15	
Western Corporation, lumber for pound		25 92	
C. E. Tisdale, pistol, etc.		19 25	
G. Nye, photographing prisoners		1 50	
J. Walden		3 00	
Dr. J. Campbell, two inquests and post mortem examination		20 00	
A. Brimacombe, meals to prisoners, 2 months ending Dec. 31st, 1907		19 00	
Outlay for prisoner, R. Venetti		4 85	274 67
Aldermen's Remuneration			
A. E. Kealy		600 00	
A. McKay Jordan		150 00	
W. J. Irwin		150 00	
W. J. Dick		150 00	
Alex. Smith		150 00	
A. E. Crickmay		150 00	
W. S. Emery		150 00	1,500 00
Carried Forward - -			4,919 82

Salaries			
J. J. Woods	$	100 00	
T. Shepherd, clerk		75 00	
W. Cowderoy, assistant treasurer		65 00	
W. T. Stein, auditor		12 50	
Miss Cameron		30 00	282 50
Law Costs			
Taylor, Hulme & Innes, salary and police court expenses to December 31st, 1907		121 63	
Alfred Sherwood, assessor's salary		150 00	
Stationery			
G. A. Roedde		18 40	
Thompson Stationery Co.		33 00	
Evans & Hastings		25 50	
McDowell		5 00	81 90
Printing and Advertising			
Dominion Publishing Co.		50 00	
News Advertiser		16 20	
Daily Province		44 55	
D. H. McColl		4 50	
B. C. Gazette		5 00	
The World		8 40	
The Monetary Times		21 60	
Express Printing Co.		39 00	189 25
Incidentals			
A. L. McNicoll, wood		22 50	
B. C. Telephone, city hall tolls		6 70	
Cope & Frey, clusters		2 00	
Postage and Petty cash		17 50	48 70
Public Health			
Dr. J. Campbell, salary as health officer for four months ending December 31st, 1907			100 00
Street lighting			
B. C. E. R. Co., November account		126 00	
" " December "		130 20	256 20
Police Court Expenses			
Miss L. Parkins, sten'hy re "Venetti"			15 20
			$6,165 20

CASH ACCOUNT

— OF THE —

Corporation of the City of North Vancouver

For the Seven Months Ending December 31st, 1907

RECEIPTS

Revenue for Assessment		
Taxes 1905	$ 85 13	
" 1906	1,537 79	
" 1907	32,374 54	$33,997 46
Interest account		87 90
Water Rates		1,801 50
Police Court Fees		252 80
Licenses		450 50
Pound Fees		21 00
Government School Grant		845 24
North Vancouver Ferry & Power Co.		750 00
Balance due bank	5,886 03	
Temporary Loan Account	10,000 00	15,886 03
		$ 54,092 43

DISBURSEMENTS

Board of Works		
Construction	$ 15,178 67	
Maintenance	1,349 33	16,528 00
Waterworks		
Construction	6,450 64	
Maintenance	1,062 37	7,513 01
Fire Department		
New Hall	5,255 95	
Brigade expenses	699 71	5,955 66
Finance Department		
Salaries	1,420 00	
Printing and Advertising	493 10	
Stationery	401 07	
Incidental expenses	245 70	
Legal expense	248 33	
Elections	37 00	
Furniture and fittings	394 22	3,239 42
Health		75 00
Incorporation expenses		5,173 43
Insurance		158 00
Cemetery		100 00
Police salaries	1,065 00	
Sundry expenditures	545 26	1,610 26
Magistrates' remuneration and witness fees		62 40
Schools		5,927 41
Street Lighting		651 65
Donations and Rebates to charitable institutions		79 55
Expenses to Victoria re bridge		100 00
Dominion Day Grants		493 05
Interest account District Municipality	5,602 70	
Temporary Loan	520 75	6,123 45
Cash on hand		302 14
		$54,092 43

North Vancouver, B. C., January 6th, 1908.

CERTIFIED CORRECT,

W. T. Stein & Co., Auditors.

BALANCE SHEET

— OF THE —

Corporation of the City of North Vancouver

For the Seven Months Ending December 31st, 1907

ASSETS

Real Estate	115,500 00	
S. S. North Vancouver	10,000 00	
Cemetery Reserve	1,580 00	
Wharves and Slips	2,809 18	
Taxes, 1904	12 16	
" 1905	86 31	
" 1906	1,179 78	
" 1907	7,024 31	
Waterworks system	70,283 43	
Furniture and Fixtures	1,224 98	
Fire Brigade Equipment	2,316 26	
Board of Works Plant	346 65	
Cash on Hand	302 14	
Revenue account	50,555 46	
		$263,220 66

LIABILITIES

District Municipality	$ 237,784 63
Blasting Deposit	50 00
Temporary Loan	10,000 00
Bank of British North America	5,886 03
District Municipality Interest, and Outstanding Liabilities	9,500 00
	$263,220 66

North Vancouver, B. C., January 6th, 1908.

CERTIFIED CORRECT

W. T. Stein & Co., Auditors,