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# This is the Sort of Stuff That Has Cost Town \$4520 AWAY IN TORONTO HOSPITAL

So-Called Provincial Auditor's Report Received in Town. To Come Before Council This Evening. Apparently the Most Earnest Search has Resulted in Discovering Only Technical Points.

35-Tax penalties, \$2,354.80, consist only of

38-Garbage collection, \$15,258.20 is a large

sum to be paid out of the general rates, con-

fit from it on account of being connected up

215.46 represents the sum paid by the muni-

cipality for the town portion of local im-

bentures of \$25,704.92, the rate is altogether

on loans negotiated to finance current ex-

penditure and to carry on construction work

debentures to cover the cost. Proper alloca-

local improvements undertaken are not

charged with their full cost, and the current

account is unnecessarily burdened in certain

Referring to the waterworks, the repor

says operations resulted in net loss of \$10,933.

66 after all charges are paid. It is suggested

that some of the debentures classed as water-

works might be changed to sewers. It is

pointed out that some arrears of water rates

are marked out as uncollectable, but that the

better check for the rates based on number of

rooms, etc., is suggested. Turn-on and turn-

off slips as a means of checking are not

favoured by the auditors. The ledgers are

kept in a very careless way, according to the

report, the suggestion being that in cases dis-

counts were allowed after the last discount

some accounts were credited as paid, although

no entry for same appears in the cash book

There are also some entries in the cash book

for which no ledger accounts could be found.

"The town began purchasing water from the Hollinger Gold Mines Limited at the first of

made against the company for water." The

waterworks made enough to meet all charges.

52-In this paragraph the auditors find

"Its condition as a record," they say "was

equally unsatisfactory .. The postings from the

54-Duplicate receipt books were checked

were sometimes given to taxpayers for

charged these differences amounting to \$213.90

bailiff. No receipts were on evidence for such amounts paid to the bailiff, and he kept no

56-Penalties are not uniformly executed.

when arrears were paid, regardless of how

10 p.c. required to be added on the 1st of

57-The arrears from 1924 had to be made

roll. The total so made up is about \$500.00

a greater amount than shown by the town

58-The total of taxes outstanding as at

Dec. 31, 1925 made up by us is \$124,995.20,

compared with \$93,778.93, shown on the town

auditor's statement, a difference of \$31,216,27,

which is sufficient comment on the utter un-

59-Remittances of collections made by the collector to the treasurer as shown by his cash

book disagree with the town cash book to the

amount of \$261.11. There was cash amounting

the collector that was paid over to the trea-

60-The assessment total was corrected by

61-The unwillingness of the collector to

help in explaining differences and omissions,

protracted this work, and made the work of

points regarding local improvements.

Several paragraphs are given to technical

68-Audit of the Treasurer's cash book

showed a more satisfactory state of affairs

than elsewhere apparent. The general con-

dition may be said to be good. Cheque pay-

ments, with a few exceptions, were well auth-

form, and mostly obtainable. All payments

were made by cheque, except petty cash, which

is kept on the imprest system. Receipts for

the stub being retained as voucher, except

69-Some cheques were not endorsed by the

payee, and other irregularities. Several pay-

ments are noted as being made to members of

the council, in contravention of the statute

cash book. Grants and donations were only

71-Remittances from the collection wer

not regularly made, several days were some-

times allowed to elapse beween one payment

73-Cash statement summary of receipts and

payments is presented with this report for

year ending Dec. 31, 1925. The heavy over-

draft at the end of the year is due to pay-

ments made on construction work for local

improvements that was not recovered from

Reference to the public schools and public library includes this about the public library:

'Books were in good condition and vouchers

debenture sale proceeds until 1926.

money by-laws were not registered.

licenses, which are given on separate form.

orized. Vouchers for payments were in good

surer in 1926, and shown as an asset accord-

May each year was not charged.

auditor's statement.

the addition of \$17,059.00.

checking more difficult

55-Costs were collected by the tax collec-

fault with the physical condition of the as-

the department would be self-supporting.

alphabetically,

"startling" statement is also made that if the

auditors do not find authority for this.

year to year and unpaid.

collect his own fees.

Some extracts from audit ordered by the new council which has cost the town to date, \$4520.64, according to one of the councillors, are given below. The "irregularities" found are more apparent than real, and all are explainable without reflection on anyone. The report is to come before | made to the users for this, or the contractor Council this evening and will then no doubt be fully dealt with.

year ending December 31st, 1925, but owing to levied on the Collector's roll for general dethe absence of any reliable balance of the ac- benture rate. There is no information availcounts, that would give a starting point, it able as to what was intended to be covered by was found necessary to cover part of the work the general debenture rate of 2.2 mills in in 1924, and 1926, and in the case of certain 1925, and as the figure quoted does not in-

3-The condition of the books and records were very incomplete, and except for the Treaurer's Cash Book, there is no evidence to show that any attempt was made to balance any of the accounts, and this state of affairs greatly increased the work that had to be done by us on this audit.

4-Balance sheet is presented, indicating a surplus of available cash assets to meet immediate liabilities at Dec. 31st., 1925, of \$709.32. There was a deficit at Dec. 31st., years. 1924, according to balance sheet given with this report, of \$23,240.44. The changed condition resulted from a surplus derived from taxation during the year 1925, together with accrued interest and premiums received from the sale of debentures held over from previous year. The nominal surplus depends on the full collection of outstanding taxes. The auditor's report at Dec. 31st, 1925, published by the Council, shows an erroneous deficit of \$56,206.31. The available cash assets at Dec. 31st, 1925, amount to \$256,826.95, and the immediate liabilities, \$256,117.63. Comment is made on the various assets and liabilities comprising these totals as follows:-

5-Petty cash fund \$100.00, is the amount day. "Cash postings checked disclosed that in the custody of the Treasurer, and was verified by us during the course of the audit. 6-Cash in hands of tax collector, \$270.70, represents collections made by him in 1925, but not paid over to the Town Treasurer until

7-Taxes outstanding, \$124,995.20, repre- January, 1925, since which no charge has been sents the unpaid taxes at Dec. 31st, 1925, according to the Collector's roll, \$125,209.10, less items per list herewith amounting to \$213.90, received by the tax collector but not credited in the cash book. The total of these outstandings at May 1st, 1926, amounted to \$96,785.49, as exhibited on schedules accom- sessment roll and collection soll for 1925. panying this report, less the amount of \$213.90, previously referred to. This asset was erroneously stated in the auditor's report at Dec. | cash book to the roll were so inaccurate as 31, 1925 as \$93,778.93, a difference of \$31,216.27 to make instances useless. Additions of the Of the toal at Dec. 31, 1925, \$96,649.85 is for page totals were found to be incorrect in 1925 taxes and \$28,559.25 for arrears of for- almost every case, and the cash columns were mer years. Some of these arrears are for not added at all." It was recommended that several years, and should be collected without | the roll be arranged by streets, instead of further delay.

8-Collector's cash shortage, \$548.43, is explained in detail on a page of this report. | with the cash book, and numerous differences The amount represents monies collected by noted. Some of the duplicates were altered, him, and not paid over to the town treasurer. erased, indefinite or cancelled. Some were This sum is now owing by him to the muni- not found for cash book entries. Receipts

9-Water rates outstanding \$737.61 are amounts in excess of those in the cash book listed herewith, as drawn off the consumers' or roll . Only the amounts entered in the cash ledgers, and most of the accounts are overdue. | book have been credited to the taxpayers' ac-10-Stock in hand, \$8,850.00, consisting of count in the collector's roll, differences being general stores and fuel, is an estimate only, shown in the arrears. The collector says he taken from the auditor's statement at Dec. 31, stands by the cash book entries. We have 1925, in the absence of any inventory.

11-Construction work in progress, \$114,- to the collector. 000.00 represents advances from current funds at Dec. 31st, 1925 for capital expenditures, | tor on certain arrears, amounting to \$1,360.76 recovered in 1926 from the proceeds of the and not paid over to the municipality. These sale of debentures.

12-Construction work on wooden sidewalks, \$203.86, is the final levy that has to be made in 1926, on certain property-holders, for an books. expenditure of \$1,840.00 in 1921, out of current accounts funds. This levy was also The rule on the tax bills was not enforced. made in 1925, but is shown as a credit in the The only penalty collected was 5 per cent. Revenue and Expenditure statement.

13-Accounts receivable-Provincial Govern- long the account was outstanding, and the ment, \$2,861.94, represents the balance of a grant due from the Provincial Treasurer, on account of Wilson avenue pavement, less a deduction for the municipality's share of the up by us, after posting collections of 1925, cost of the South Porcupine Road. This has in order to transfer balances to the collector's been paid in 1926. Township of Tisdale, \$1,957,50, is an estimate of the amount due from that municipality for their share of the cost of operating the incinerator in 1925, and should have been settled long ago. 14-Separate School Board, \$2,301.70, re-

presents advances made by the town to that corporation in excess of the rates levied on Separate school supporters on the collector's reliability of any work on the roll. roll, and must be deducted from the next 15-Bank overdraft, \$40,093.56, has been

verified with the bank pass books, and certificates, taking outstanding cheques into ac-19-School Board accounts-Public Schools, \$10,406.51, and High School \$4,559.27, are cre-

dit balances due to each on account of levies made on the collector's roll for each class of school supporters and not paid over at Dec.

20-Surplus, \$709.32, represents an excess of current assets over current liabilities, and demonstrates the municipality to be in solvent position by assuming collectibility of outstanding taxes and other assets. This an improvement over last year of \$23,949.76 when a deficit existed amounting to \$23,240.44. A detailed reference is made to the balance sheet-capital account,-with comment on each

30 The total tax levy is shown at \$388,271.90 but from this the sum of \$220,051,97 has to be deducted for special rates applicable to specific purposes, leaving a balance of \$168,-219.93 available for the general purposes of the town. Supplementary income obtained from various sources amounts to \$97,174.40, making a total income for general purposes of

\$265,394.33. 31-Expenditure totals \$220,655.63 for the year, yielding a surplus revenue of \$44,738.70, and therefore illegal. In a few cases, errors from general taxation, which went to meet the were detected in extension to columns of the loss on waterworks operation of \$10,933.66, and converted the town deficit of \$23,240.44, at authorized by resolution, instead of by by-Dec. 31, 1924, into a surplus of \$709.32, at law as required by the Municipal Act.

32-Dog Tax, \$1,574.00 shown by the Treasurer's cash book, agrees with the sum paid over by the police department, but the dog and another. register records a total of \$1,612.00 being a shortage of \$88.00 for which no explanation was forthcoming as the person who had charge

of this last year has left the police force. 33-House Sewer connections, \$6,173.34, were verified only by the record of duplicate receipts given to the applicants, but could not be further agreed in any easy way, with the engineer's records of connections made owing to the lack of suitable recapitulation of same. These receipts compare with an expenditure of available for all disbursements." \$5,728.26, but as an inventory of materials | Under the heading of "General" the reyears, it cannot be stated whether this work 83-By-laws and minutes are well recorded is done, at a profit to the town or not. For and are clear and definite. It was noted that in excess of receipts.

The Ladies' Amusement Club announce a Hallowe'en Novelty Dance straight "Dry" candidate in Temisto be held in the McIntvre Recreation | kaming. There is no such talk in rehall, Schumacher, on Friday, Oct. gard to either North or South Coch-29th, at 9 p.m. Four-piece orchestra, rane, in both of which ridings all of including Gene Colombo and Ted | the candidates are nearly sure to be Emery. Refreshments will be served. against O.T.A. and all it works.

There is some talk of running a

of Timmins Dies After Illness of About a Year.

Innumerable friends in Timmins and district were shocked last week to hear of the death on Thursday last | 15th, the Ontario Government offered a in the Toronto General Hospital of cash received on those arrears that have been Mr. Hugh Burritt, following an operpaid. No charge has ever been added to the arrears of taxes carried on the collector's roll ation.

32 years of age and first came to sidering that certain ratepayers have no bene- Timmins in 1918 in the employ of the Mattagami Pulp & Paper Co. with the sewerage system. It would seem to be more equitable if a service charge was Later, when the Dominion Bank opened a branch here he joined the staff 39-Debenture instalments short levied \$9,- of that bank for about two years, leaving to take a position with the 2-Audit in the main was conducted for the provement debentures, in excess of the amount Harris Abattoir Limited. During 1920, 1921 and 1922 he was one of accounts to go back to the beginning of trans- clude the requirements for the waterworks de- of friends in the town and district and his death will be deeply regretted 41-Interest, \$11,417.88 was paid to the bank by all.

The late Mr. Burritt was ill fo for local improvements, pending the sale of about a year. He leaves to mourn tion has not been made between capital and his loss a widow (formerly Miss L current expenditure, with the consequence that Maltais) and one young son, and to these and the other relatives and friends the sincerest sympathy is extended. Mrs. Burritt was in Toronto at the time of the death, and is expected back in Timmins this evening

#### FIRST REGULAR TRAIN INTO ROUYN ON TUESDAY

The first regular train to operate regular train service.

# BEEN RAISED TO \$2000

Well-Known and Popular Young Man | Was Originally Only \$1000. General Feeling That it Might Well be Raised Again to \$5000

After the dastardly murder of Inspector Constable at Cochrane on Oct. reward of \$1000 for information that would lead to the conviction of the assassin. Before the announcement The late Hugh Burritt was about by the Government the Town of Cochrane had offered a \$1000 reward. On second thought the Government raised its reward to \$2000. There is accordingly a total of \$3000 in rewards for information that will bring the murderer to justice. There is a genat least \$5000. The executive of the at 3 p.m. Conservative Association of this rid- There was discussion also at the placed before the convention at Mathing have made a request to this effect | meeting of the recent murder of Into the Government. In addition, spector Constable at Cochrane, and eson, the names most frequently menhowever, to any rewards that may be it was decided to ask the Provincial tioned are: -A. F. Kenning, Timmins; offered the Government should take Government to increase the reward A. C. White, Hoyle; and R. S. Potter, the attitude that no expense will be offered by the Province to \$5,000. of Matheson. spared to bring to justice the person guilty of this particular murder. This is one murder that should be cleared up regardless of cost. Whatever the cost it will be considerably cheaper than allowing the murderer to escape in this case.

### HOLLINGER RECREATION CLUB DANCE FINE SUCCESS.

A nice crowd and a very fine time between Taschereau and the Rouyn describes the Hollinger Recreation ever been present at the monthly open mining camp since the line has been Club dance on Thursday evening last nights of the A. S. D. Club, the dance Association has been changed from taken over by the Canadian National in the Hollinger hall. The A. S. D. last night in the Oddfellows' Hall was Nov. 20th, as announced last week, to Railways entered the mining camp on orchestra furnished the best of music an outstanding success in every way, the week previous, Saturday, Novem-Tuesday this week, manned by regular for the occasion and all present thor- both in the crowd present, the music C.N.R. crews. The formal opening of oughly enjoyed the evening. A pleas- furnished and the spirit of the danthe line will be fittingly observed in | ing luncheon was served, and all con- | cers. Rouyn, which camp is now to have nected with the event were compli-I mented on the enjoyable evening.

# Now Twenty-Three are Gently Growing Whiskers in Timmins

Entries Nearly Doubled Since Last Week and More are Expected. There is still Lots of Chance for Good Whisker Growers. Two Entries Already Made for the Beard-Trimming Contest.

entries for the Whiskerino contest in of beard on Dec. 17th, according to being very much in evidence. connection with the Charity Turkey the judges, gets the prizes. Winners The usual enjoyable luncheon was hall on November 26th. Stag on Dec. 17th. This means a must enter as patients in the Beard- served during the evening, Miss Neltotal entry list of 23. The entries trimming contest announced below. lie Studor having charge of this part since last week are:-

G. Lucke, W. Lawrence, D. Lavigne, Tom Lainsbury, John W. Burns coal, etc., etc. Second whisker gets (Schumacher) and Geo. Elms. Some ground for whiskers and promise to ners in all. catch up on some of those starting

There is still lots of time to enter for this unique contest. It has all other contests beaten seven ways. has attracted world-wide attention, but the attention so far is not a patch | Vandyke fashion. Scissors, hand to what is will be when the whiskers to \$270.70 at Dec. 31, 1925, in the hands of office.

The contest is open to all. No en- keys. try fee or charge, except that entry | Then this week Lap. is out with must be at hall the night of the Stag another new one-the Moose Calling Party to have his beard trimmed. En- Contest. Read about that one in the

Since last week there are nine more be clean-shaven of chin. Best growth for the event, Hallowe'en symbols | S. D. Club to attend the Mechanics The first prize whisker gets prizes of the evening's programme. suit of clothes, \$30 watch, ton of at the luncheon interval; next week National Anthem. prizes valued at \$105.00; third, about of the new entries look like likely \$55.00; and so on. Twenty prize win-

Already there are two entries for the Beard Timmins Contest, open to union shop barbers. The entries are: A. G. Carson and J. E. Cooper. Winners of the Whiskerino contest will have beards trimmed by barbers in elippers and comb only: No razors start to lengthen. Entries for this allowed. Points will be awarded accontest may be made at The Advance | cording to time taken and neatness of job. Prizes are gold pieces and tur-

trants may have moustache, but must! announcement elsewhere in this issue

## CHAS. MCLEAN KILLED BY TRENCH CAVE-IN MONDAY

money received are given on numbered forms, Sad Accident in Work on Sewer Construction on Private Property on Mountjoy Street

A sad accident occurred on Monday afternoon at about three o'clock when Chas. McLean lost his life in a trench on Mountjoy street. The work being done was for connecting | bereaved family. up Mr. W. H. Severt's sewer with the town. Mr. McLean was employed by Mr. Severt on the work, and while he was in the trench the crib work gave and he was buried in the fall of sand. Frantic efforts were made to dig him out, but he was dead when taken out. Dr. McInnis was called as soon as the accident occurred and was present when the body the years 1923 and 1924 expenditures are shown some by-laws were not sealed and certain was recovered. Death was due to internal injuries to the chest and abdomen. An inquest is to be held.

The late Chas. McLean has been a resident of Timmins for four or five months, working for a time for the corporation on construction work He was born in Nova Scotia and was about 62 years of age. A widow, re-

sident in Timmins, and five sons and three daughters survive. The sons are Kenneth, Enoch, Freeman and John, of Timmins, and Dan, of Hudson, Mass. The daughters are Mrs. H. Hudson, Timmins, and Mrs. Barkhouse and Mrs. Mackay, of Nova Scotia. Interment was made at Nictaux, Nova Scotia, the remains being taken from here this week. The late Mr. McLean was very highly esteemed by all who knew him and there is very general regret at the sad death and deep sympathy to the

### TEA AND SALE OF HOME COOKING ON SATURDAY

The Altar Society of the Church of the Nativity announce a Tea and Sale of Home Cooking at the home of Mrs. Joseph E. Sullivan, 48 Tamarack street, on Saturday, November 6th from 3 to 6 o'clock.

A meeting of the members of the Liberal-Conservative Association of the town of Timmins will be held in the New Empire Theatre, Tuesday evening at 8 o'clock. All members are requested to be present as important business will be transacted.

在19日間中日本の中国のイヤーでは1950年によった。

# MR. HUGH BURRITT PASSES GOVERNMENT REWARD HAS Conservative Convention at Matheson, November 9

Date for Selection of Standard-Bearer for Provincial Con-Executive of District Recommend Increase of Reward to \$5000 for Information About Murderer of Inspector Constable.

of the new riding.

It was decided to hold the conven- . At the meeting on Saturday Presition to select a candidate for the Con- dent James Kingston, of Iroquois eral feeling, however, that this a- servative party in this riding for the Falls, occupied the chair, and the mount is not enough and that the approaching Provincial election, at meeting was an enthusiastic and Government should offer a reward of Matheson on Tuesday, November 9th, harmonious one.

There was a largely attended meet- | The Province first offered \$1000.00 for ing of the executive for the district information leading to the conviction of the Conservative Association of of the murderer of Inspector Conthis riding, held at Iroquois Falls on stable. Later, this amount was raised Saturday of last week. Representa- to \$2,000. The meeting on Saturday tives were present from all sections believed that the Government should raise it again, to at least \$5,000.

Among those named as likely to be

# A.S.O. REGULAR DANCE

Event Last Night Particularly Well- | Change Made on Account of O.H.A. Attended. Evening Proved a Most Enjoyable One.

With the largest crowd that has

The A. S D. Orchestra furnished th best of music for the dancing, res ponding to the insistent demands fo encores in a very pleasurable manner.

The programme consisted of the usual foxtrots and waltzes, with lucky number dance, a moonlight feature of the lucky number even was that the numbers were on Hal lowe'en crackers, instead of the cards usually used. The holders of the numbers were Mrs. S. L. Honey and Mr. N. Cheedle. A feature of the the annual meeting and election of moonlight waltz was the lighting effect caused by two large pumpkins. one on each end of the hall.

## DATE OF ANNUAL MEETING N.O.H.A. TO BE NOV. 13

Meeting, Says Secretary Charl-

The date of the annual general meeting of the Northern Ontario Hockey ber 13th being the new date, the place of meeting remaining at North Bay as previously announced. It is necessary to hold the N.O.H.A. meeting on Nov. 13th, Secretary H. P. Charlton says, to conform with the O.H.A. general meeting which is to be held on Nov. 20th. It is the rule to hold the N.O.H.A. a week ahead of the O.H.A. so that representatives from the N.O. H.A. may attend the Ontario body. waltz and a confetti foxtrot as extras. Notices of the change of date of the N.O.H.A. meeting to Nov. 13th, have been sent to all hockey clubs throughout the North Land.

officers of the Club, and a welcome to the visitors. An invitation was also The Oddfellows' Hall was decorated extended to the members of the A. Ball being held in the South Porcupine

One of the best evenings in the annals of the A.S.D. ended about two L. A. Cohen, M. Cowdery, G. S. Cox, valued at \$135.00, including a \$55.00 The usual announcements were made o'clock with the Home Waltz and

## New Council Countermanded Orders for Collection of Taxes

"They Went Over My Head," Says Former Tax Collector Macpherson, who Asserts He had a Free Hand Previously. Mr. Macpherson Gives Explanation of the Situation.

In view of the statements peddled where I had no chance to determine. tions and assessments in Timmins, due the town. The Advance interviewed Mr. W. S. | "Now as to the taxes in arrears for Macpherson, for nine years assessor 1925, there were approximately \$50,and tax collector here. Despite the | 000 income taxes, uncollectable at the fact that the so-called Provincial present as the parties have changed Auditors' Report is not yet available residence, but not to be written off, as to the public, and Mr. Macpherson | the occasional one will come back has not access to the books and here, and collections can continue figures, he gave a clear and complete from time to time under close checkexplanation of his position and the ing. The balance represents real prosituation as it was. Mr. Macpherson perty and business, which is a very

"In the last nine years there is no specific instance of any councillor the \$28,000 taxes in arrears before coming to me individually and asking | 1925 represents income, uncollectable me to "lay off" the collection of taxes against any individual or company. The same applies to the assessment. I had a free hand in regard to the collection and assessment. The only time any changes were made in revision sittings.

taxes, the income taxes were all collected as far as possible before I left. Property and business taxes at specified times of the year, but due,-distress warrants were issued could not be kept balanced on account shortly after the new year and orders given to proceed with collection THE NEW COUNCIL, HOWEVER COUNTERMANDED THESE OR-DERS, over my head, and therefore no further action was taken.

over a few hundred, but how much and collection."

around town during the past few days, I left a blank cheque duly signed by in connection with former tax collec- myself to be filled in the amount

small proportion of the total collection "In round figures about \$16,000 of for the present.

"I spent several days with the auditors and the finding at that time was to the effect that the town owed me about 15 cents. I explained to the auditors that I had work to do for the assessment was at the court of myself, and for them to continue the audit and if they found anything sub\_ "In regard to the 1925 stantial I would come back and spend a little more time.

"The books-both assessment and collector's roll-were duly balanced of amendments and corrections and rebates authorized by the court of revision from time to time.

"In view of the fact that the collectable taxes during my term of office exceeded in all a million and three-"Leaving the town employ on May quarters, I think the small amount 1st, without opportunity to clear up, not collected during the nine years, I told the town treasurer that I was shows a pretty thorough system of