JOURNAL OF EDUCATION.

FOR THE PROVINCE OF NOVA SCOTIA.

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ERRATA.—*Journal of Education* for October :
In the official notice of the next Examination of teachers, the date 22nd of March was misprinted "2nd of March."
In the poem *Always Late*, last stanza, for "reputed" read repented.

HOW TO MAKE UP RATE-BILLS.

AS the exemption of persons over 60 years of age from local school rates on property to the value of $1000, extends, as we have already intimated, only to assessments authorised subsequent to the passage of the clause (June 12, 1869), the process of making out local rate-bills in sections where a part of the rate is to refund money borrowed previous to June 12, 1869, becomes somewhat more difficult than formerly. It has occurred to us that the following hints may be found to simplify the matter in some degree.

Let us suppose there is a section in which the whole assessed valuation of the property held by the residents is $110,230. Suppose 16 of the rate-payers entitled to the exemption afforded by the late amendment; 5 of these being put down in the County Roll for $1200 each; four of them for $900 each; four for $750 each; and three for $650. Suppose the whole amount to be collected is $1725, exclusive of Poll-Tax, and that $500 of this sum is money voted previous to June 12, 1869.

The exemption applies only to the new vote of $1225 ; and the whole amount of property exempted is $13,550. Subtracting $13,550 from $110,230. we have $96,080 remaining as the amount of property on which the new vote of $1225 is to fall.

In order to save the trouble of a double calculation to find out what portion of the $500 and what of the $1225 each man must pay, we shall have recourse to the device of adding to the $1225 such a sum as to yield us, after making the necessary abatements for those over 60 years of age, the exact sum to be collected. What amount must be so added can be found by working the following proportion :

$$96080 : 13550 :: 1225.$$

$$\frac{13550 \times 1225}{96080} = \$171 \ 69$$

This gives us $171.69 to be added for the present purpose to the new rate of $1225.

We shall now proceed just as if the new rate were in reality $1396.69, to be levied on the entire property of the section ; and when we come to a person entitled to the exemption we shall make an abatement equal to the proportion of this hypothetical new rate falling on the value of his exempted property.

Adding $500 to $1396.69 we have $1896.69. Dividing this amount by $110,230, and multiplying the quotient by 10 we have $1.7207 as the total rate per $100 to be laid on the section.

In any Section where the number of ratepayers is large it will be found a great convenience to make a scale shewing the amount of the rate for every hundred dollars up to $900. Thus

$ 100	$ 1.7207	
200	3.4414	Add $1.7207 and if any mistake be made it will appear on teaching $1000 each time
300	5.1621	
400	6.8828	
500	8.6035	
600	10.3242	
700	12.0449	
800	13.7656	
900	15.4863	
1000	17.2070	

The amount for any number of thousands can be found by moving the cent-point one place to the right in the amount for the same number of hundreds, the amount for any number of tens or units by moving it one place or two places to the left. Thus, the amount of tax for $500 is $8.6035 ; for $5000 it will be $86.035 ; for every $50 it will be $0.86035. and for every $5, $0.086035.

Now, to find the rate payable by a man whose property is valued at $3750 : Taking the amounts from our scale :

For	$3000	$51.621
"	700	12.044
"	50	0.860
"	$3750	$64.526

Or, in terms of our coin, $61.52½. In this way the amount of each man's rate can be found readily and with but little danger of making mistakes.

To find the rate payable by a man over 60 years of age whose property is valued at $1200. First we get from the scale.

$1000	$17.207
200	3.441
$1200	$20.648

But the party is exempt from the new rate on $1000 ; we shall therefore subtract from $20.648 the amount of our hypothetical new rate falling on $1000. This we find by dividing $1396.69 by 110,230 and multiplying the quotient by 1000 : which gives us $12.67. Subtracting $12.67 from 20.65 we have $7.98 as the tax to be paid by this individual. If there are many cases of exemption where the whole property of each exempted person is valued under $1000, it will be found convenient to have a second scale (or scale of Exemption) based on $12.67 for $1000.

Thus, $100 $1.267 ; 200 2.534 ; 300 $3.801, &c., &c.

Then in order to ascertain the tax payable by one of those over 60 years of age, rated at $750 in the county roll, all we have to do is find the amount for $750 in each scale, and subtract the one amount from the other. And so of the rest. When the work is done it will be found that these abatements have reduced our $1996.69 to $1725—the true sum to be collected.

The following are very good forms of Rate-bill :

(FORM 1.)
(*For a person liable to Poll Tax alone.*)
. . . . .School Section, No....
District, of............
............18

To.....................
Take notice that you are assessed in the sum of one dollar Poll Tax for school purposes in the said Section during the present School year. This sum you are required to pay to the Secretary of Trustees at his residence (or *office*) on or before the.... day of....A.D. 18

By order of the Trustees,
....
Secretary.

(FORM 2.)
(*For a person liable both to Poll Tax and Assessment on Property.*)
. . . .School Section, No.....
District of............
................18

To....................
Take notice that you are assessed in the sum of......... dollars............cents for School purposes in the said Section during the present School year. This sum you are required to pay to the Secretary of Trustees at his residence (or *office*) as follows : one-half on or before the......day of......A.D. 18 and the other half on or before the..........day of .... A.D. 18

By order of the Trustees,
.·.......................
Secretary.

MEMO :   Poll Tax, $1.00
Assessment on Property,
Total, $

☞ If paid within the period named the reduction of 2½ per cent provided by law will be made in the Property Assessment.

We have stated on former occasions and would here repeat that the Trustees are authorized to add to the sum voted to be assessed the commission payable to their Secretary : except in cases where this item is distinctly included in the estimates voted by the school meeting.