

cipality of such complaint, and the provisions of 'The Assessment Act of 1869' in reference to giving notice of complaints against the Assessment Roll, and proceedings for the trial thereof, shall likewise apply to all complaints under this section of this Act.

"To cause the Clerk of the Township, in annually making out the Collector's Roll, to place further columns therein, so that under the head of 'School rate,' the Public School rate may be distinguished from the Separate School rate, and also under 'special rate' for School debts, to distinguish between Public and Separate School purposes, and the Clerk of the Township shall prepare such Collector's Roll accordingly, and the proceeds of any such rate shall be kept distinct by the Collector, and accounted for accordingly.

"To cause, through their Collectors and other Municipal officers, to be levied in each year, upon the taxable property liable to pay the same, all sums of money for rates or taxes legally imposed thereon in respect of Public or Separate Schools by competent lawful authority in that behalf and at their request, and to account annually for the sums so to be collected.

"The foregoing provisions shall be construed so as not to affect or impair any of the provisions of 'The Act respecting Separate Schools,' or of 'The Act respecting Roman Catholic Separate Schools;' and it shall be optional with the Trustees of each Separate School, and of each Roman Catholic Separate School established under the respective Statutes in that behalf, to avail themselves of the foregoing provisions of this Act, instead of those specially prescribed in the said respective Statutes, for the purpose of ascertaining the supporters of their respective Separate Schools in such Municipality, and the taxes payable by such supporters, and the collection thereof, and in cases where such option is exercised by the Trustees, compliance with the special provisions of the respective Separate School Acts shall be unnecessary, but the Trustees in order to avail themselves of the foregoing provisions of this Act, shall give notice of such intention to the Clerk of the Municipality at least one week before the time prescribed by the Assessment Act of 1869 for preparing the Assessment Roll.

"The foregoing provisions shall also apply to cities, towns and villages, and to the respective Councils and officers thereof."

(Signed) ADAM CROOKS,  
Minister.

Education Department,  
Toronto, 27th March, 1877.

## 7. ROMAN CATHOLIC SEPARATE SCHOOLS' POWER OF BORROWING.

### Memorandum thereon.

1. Section 7, of the Act of 1863, confers on the Trustees of Separate Schools, as a body corporate, all the powers then possessed by Trustees of the Common Schools.

2. The powers of Trustees of Common Schools at that time, are to be found in the Consolidated School Act—Upper Canada—22 Vic., ch. 64. Under Section 27, the Trustees are authorized to acquire and hold the school property, and to do whatever they judge expedient, with regard to the building, repairing, renting, warming, furnishing, and keeping in order of the school-house. They may also dispose by sale or otherwise, of any school property not required in consequence of a change of site, and convey the same under their corporate seal, and apply the proceeds for other lawful school purposes. All property acquired for school purposes is vested in the school corporation for these purposes, and they are Trustees of it for the ratepayers who support it, (see *Scott vs. Trustees, Burgess and Bathurst*, vol. 19, U. C. Queen's Bench Rep. p. 28). They have power to collect by rate (and now under the Act of last session, can have this done by ordinary municipal agency), such sums from the persons liable as supporters of the school, as may be required for school purposes.

3. Having regard then, to these powers, and to the principles applicable to corporations of this nature, the Trustees have no power to make a valid legal mortgage of the school property, either directly or indirectly in the manner proposed.

(Signed,) ADAM CROOKS,  
Minister.

Educational Department,  
21st March, 1877.

## 8. IN THE MATTER OF MR. GEORGE EDGCUMBE, B.A.

COPY OF AN ORDER IN COUNCIL, APPROVED BY HIS HONOUR THE LIEUTENANT-GOVERNOR, THE 26TH DAY OF MARCH, A. D. 1877.

Upon consideration of the recommendation contained in the annexed Report of the Honorable the Minister of Education, dated

26th day of March, 1877, the Committee of Council advise that the certificate of eligibility as Head Master of a High School granted Mr. George Edgumbe, Bachelor of Arts, be revoked and cancelled.

Certified. (Signed) J. G. SCOTT,

Clerk Executive Council,  
Ontario.

26th March, 1877.

The undersigned respectfully submits for the consideration of His Honour the Lieutenant-Governor in Council, the following with reference to the case of Mr. George Edgumbe, B.A., late Head Master of the Elora High School, that on the 20th last month the attention of the undersigned was called to a paragraph published in the weekly *Globe* newspaper of the 9th of the same month, referring to the circumstances connected with the assumed marriage of Mr. Edgumbe with a pupil of the High School, and the alleged divorce of his wife by some proceeding in the state of New York.

That on the High School Board being required to furnish information and to explain their action in connection with the statement made in this paragraph, the chairman of the Board on the 16th inst., reported that it is unquestionably true, according to "Mr. Edgumbe's own admission made to the Trustees, that he "was married to the young woman referred to, and at the time "and place specified, having as he affirms, been divorced in New "York State a short time before, from his former wife."

That Mr. Edgumbe has accordingly, in the judgment of the undersigned, been guilty of such immorality as to become disqualified from any longer holding the position of Head Master of a High School, and he respectfully recommends that his certificate be revoked and cancelled.

Respectfully submitted,  
(Signed) ADAM CROOKS,  
Minister of Education.

Education Department,  
Toronto, March 20th, 1877.

## 9. MANUFACTURING ESTABLISHMENTS' EXEMPTION FROM SCHOOL RATES.

Memorandum as to effect upon the School Rates, where a manufacturing establishment is exempted from taxation by a Municipal Council, under Section 259 of the Municipal Institutions Act.

The authority under the Consolidated Public School Act, 1874, to levy rates for school purposes, is expressed to be "upon the taxable property." Thus (a) Section 46 (7), requires the Township Council "to cause to be levied in each year upon the taxable property of the schools concerned," &c.

(b.) Section 141 (a) empowers the Township Council "to levy and "collect the rate upon the taxable property of the school section, to "defray the expenses of the school as determined by the Trustees."

(c.) Section 61 (1), requires the County Council "to levy yearly upon the several townships of the county, for the payment of the salaries of legally qualified Public School teachers, &c., such sums as shall be at least equal" to the apportionment from the Legislative grant.

(d.) Section 26 (13), requires the Trustees "to provide for the "salaries of teachers, &c., by rate upon property, and to employ "all lawful means to collect the same." Sub-section (14) provides, that the trustees shall "apply to the Township Council, or as they may judge expedient, employ their own" lawful authority for the levying and collecting by rate according to the valuation of taxable property as expressed in the assessor's or collector's roll, all sums for the support of their Schools, &c.

It follows that taxable property for school purposes is such as is liable to direct taxation under the provisions of the law in that behalf. These are to be found in the "Assessment" and "Municipal Institutions" Act.

The 8th Section of the Assessment Act (32 Vic. c. 36) provides, that "all municipal, local or direct taxes or rates shall, when no "other express provision has been made in this respect, be levied "equally upon the whole rateable property, real and personal, of the "municipality or other locality, according to the assessed value of "such property." And section 9 enacts, "that all land and personal property in the Province of Ontario shall be liable to taxation," subject to certain exemptions mentioned in this Act.

The 259th section of the Municipal Institutions' Act (36 Vic. c. 48), confers express power on Municipal Councils, to exempt "any manufacturing establishment, in whole or in part, from taxation for "any period not longer than ten years, and to renew this exemption for a further period not exceeding ten years."

It will be observed that this authority applies to taxation generally, and is equivalent to exempting such property from all liability to assessment, and from being rated on the assessor's roll.

The rate for school purposes as well as municipal, is to be levied and collected, as appears by section 26, sub-section 14 of the Public