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t of the hat the the fact that there are Catholic dissentients and dissentient schools, and that their interests are identical with those of Protestants in the matter, was altogether ignored. In fact, almost every sentence in the Report in which the word *Protestant* occurs might be very properly amended by adding the words and Catholic immediately after.

According to the last Report of the Superintendent, there are 50 schools under the control of *Catholic* Dissentient Trustees, with an attendance of 1,874 pupils; and 128 schools under *Protestant* Dissentient Trustees, with 4,263 pupils.

When it is asserted that the property of Protestants is taxed to support Catholic schools, it should in common fairness be added that the property of Catholics is also, in the same manner, taxed to support Protestant schools. But, it may be asked, is it not possible that a law could be framed so that the property of Catholics should never be taxed for Protestant schools and vice versa? This has not been as yet attempted, either in Upper or Lower Canada. The laws in both sections of the country only facilitate the establishing of separate schools by allowing persons of a different religious persuasion from that of the majority to pay their taxes towards the support of such schools where they can be estabtished.

In Lower Canada a difficulty arose as to the interpretation of the word *inhabitant*. Judge Coursol (a Catholic) decided that under that name a non-resident might pay his taxes to the Dissentients; Judge Short (a Protestant) decided that the word *inhabitant* could only mean a resident. The Attorney General, Hon. Mr. Sicotte, brought in a bill containing the following clause:

"And whereas doubts have existed respecting the payment of the school Assessments by non-resident proprietors, be it enacted that in future all non-resident proprietors in any municipality where there shall exist a Dissentient school, shall have it in their power to declare, in writing, in the same manner as all other rate-payers, that they intend to support the Dissentient schools within such municipality, and on their doing so, they shall be liable to be assessed for their lands situated therein by the Trustees of the Dissentient schools only; and the lands belonging to non-resident proprietors who shall not have made such declaration as provided by law, shall be assessed by the School Commissioners and for the benefit of the Corporation of School Commissioners alone; and be it also enacted that no action shall lie against the School Commissioners or against the School Trustees for the recovery of moneys which before the passage of this act shall have been paid to them by non-resident proprietors, nor against non-resident proprietors by the School Commissioners for arrears of assessment which they may have paid to the School Trustees, and vice versa."

This clause was made a matter of reproach, not only to Mr. Sicotte but to the Superintendent, who was supposed to have recommended it, and the *Montreal Witness* published the following remarks.