

ment Acts. Taken from the Assessment Consolidation Laws (16th Vict., chap. 182), they may be adapted to Collectors of school rates, as follows :

1. *Shall Call for the Rate.*

1. The Collector on receiving or making out the roll (page 39), shall proceed to collect the rates. He shall call once on the party rated, if residing within or near the section ; if a non-resident, he shall send by post a statement of demand ; he shall not receive rates for property which is not set down on his roll. (See Sec. XLI Assessment Law.)

2. *Shall Seize Goods and Chattels of Defaulters.*

2. He shall collect the rate within ten days from date of the warrant ; but in case any person refuse payment he shall, fourteen days after having made a demand, levy for the amount due, by distress and sale of goods and chattels, if found within the section. If the party rated be a non-resident, the Collector shall, within thirty days after the delivering to him of the roll and warrant, make distress of any goods and chattels found on non-resident's land, "and no claim of property, lien, or privilege thereupon or thereto shall be available to prevent the sale, or the payment of the taxes and costs out of the proceeds thereof." If there be no goods and chattels, the Collector shall proceed as directed in the twenty-second section of the Supplementary School Act of 1853, page 35. In regard to the property of railway companies, see No. 6, following, See Sec. XLII.

3. *Shall give Written Notice and Sell by Auction.*

3. He shall give written notice of the day of sale and the name of the defaulter, in not less than three public places within the section, at least six days before the day of sale ; and shall sell by public auction the property seized. Sec. XLIII.

4. *How to Dispose of Surplus.*

4. If proceeds of property amount to more than the rate and costs he shall return the surplus to the party who was in possession when it was seized, or to the rightful owner, as admitted by the party for whose taxes the property was distrained. If there be a dispute as to the ownership of the property sold, the surplus shall be paid over to the Township Treasurer until the dispute be settled.

5. *How to Proceed Against Parties who Remove.*

5. Where parties remove to any part of the township after the rate was levied and notice given, without paying their rate the Collector shall collect the rate by distress and sale as above. Sec. XLV.

6. *Liability of Railway Companies.*

6. By the proviso to the eighth section of the Consolidated Assessment Act (16th Vic., chap. 182), the real estate of any railroad company which may be situated in any School Section, "shall not be considered to be the land of non residents." The twenty-first section of that Act requires the company to transmit annually to the Clerk of the Municipality a statement of