

Any Roman Catholic desirous of withdrawing his support from a Separate School must give notice in writing, under Section 47, to the clerk of the municipality, before the second Wednesday in January, though he cannot avoid liability for payments in arrears.

Section 48 requires the municipal clerk to register in a convenient index book in alphabetical order, the names of those who have given notice of their desire to be Separate School supporters, and also the dates of the notices. By this index the assessor must be guided. The assessor must also, according to Section 49, distinguish on his assessment rolls between Protestant and Roman Catholic, and state what school system is supported. If an assessor has personal knowledge that a ratepayer is a Roman Catholic, that will justify him under the second clause of this Section 49 in putting him down as a Separate School supporter, but otherwise, he must wait for the statement of the ratepayer himself, or of one made on his behalf "by his authority." Clause 3 authorizes the Court of Revision of the County Judge to hear any appeals in this connection. In cases where no appeal has been passed upon by the proper courts, a municipal council may have placed on the right list the names of "any ratepayers" who have been put in the wrong school tax column "through mistake or inadvertance."

The occupant or tenant is given right over the owner to determine what school system shall be supported, and he shall be liable for the rates if the names of both appear on the assessment rolls. No agreement between them to the contrary will be effective, though, where a tenant has failed to pay taxes, and the owner becomes liable, he is empowered to determine the question. This is the effect of Clause 53. The following clause gives to incorporated companies the right to be assessed for Separate Schools.

Under Section 55 Separate School Boards have the same power to assess and collect school rates as tax collectors possess under the Municipal Act.

Clause 5 of Section 55 contains the statement that municipal councils must make up the deficiency arising from uncollected Separate School rates out of the general funds of the municipality.

Section 58 makes it the duty of the municipal council to collect Separate School rates if so requested by the trustees "at or before the meeting of the council in the month of August." The previous clause calls upon the municipal clerk to obey the written request of the Separate School board once a year, for the names of all persons announcing the school system they prefer. All the rates must be paid over by the 14th of December in each year, without any deduction for the expense of collection which shall be borne by the municipality.

Section 59, and all the following, are included under the title "miscellaneous," but some of them are very significant. Permission is granted to Separate School trustees and municipalities under Section 59 to enter into an agreement for the allotment of a fixed proportion of the general rate for Separate School purposes in the place of the amount that would otherwise have to be levied, but the arrangement shall only be effective when the rate in the dollar of assessment actually levied for Separate School purposes is the same as that actually levied therein for Public School purposes. The power to borrow money and to make mortgages is conferred upon Separate School Boards by Section 61.

Section 62 seems to be of some importance, for it stipulates: "Every Separate School shall be entitled to a share in the fund annually granted by the Legislature of this Province for the support of "Public Schools, and shall be entitled also to a share in all other "public grants, investments, and allotments for Public School purposes now made or hereafter to be made by the Province or the