

tions of tenths are the most convenient to use throughout, and the results will be sufficiently close for all practical purposes. The county clerk will have sent in a statement of the amount required to be collected from the municipality for county purposes, and the school trustees are required to have their requisitions in not later than 1st August. There are standing yearly liabilities for debentures, schools, etc., and to all these the council is to make an estimate of the amount necessary for local purposes during the year, such as salaries, improvements, etc. They should always add a trifle for extras, which are sure to crop up during the year. The total assessed value having been ascertained from the assessment roll, the several sums required can be ascertained and made up without difficulty by means of mills and fractions or tenths of mills, and the same fractions will be used in making up the rating of each individual. We have also found a great help in expediting the work by making a sort of ready-reckoner on a sheet of paper with columns for county rate, village rate, debenture rate, Public School rate, Separate School rate, totals, etc., to correspond with the collector's roll, and down the margin we place the sums most often to be found in the assessment roll against the individual total assessment, ranging from \$25 to \$1,000 or over, as the case may be. The sums once made out correctly and placed under the respective headings in the ready-reckoner opposite the amounts in the margin can be copied into the collector's roll for all similar amounts of assessment, and thus save the time which would be consumed in making up the several items each time. Some of our readers may have a "still more excellent way," and, if so, they would confer a favor on all concerned by making it known through the columns of THE MISCELLANY.

THE SCHOOL ACT.

Township clerks and councils will require to take a new element into their consideration this year in striking their rates for school purposes. In addition to the various individual school section rates, there will in future be a general Public School rate to be levied of all Public School supporters in the township in order to make up a sufficient sum to pay to each school section out of this general fund the sum of one hundred dollars. In a section where additional teachers are employed, an additional fifty dollars has to be paid for each teacher employed. Of course the amounts thus paid to the school sections will be deducted from the total requirements of such sections, and the local school rate reduced to that extent, so that it does not follow that the total school taxation of a township is to be increased by the new system, but there is no doubt that it will increase the school taxes in some of the wealthier sections of the township and correspondingly reduce them in the poorer sections. Or better still, it will enable some of the poor sections to improve the educational facilities for their children by this assistance from the general funds, without unduly burdening themselves. There is nothing to find fault with in this new departure so far as we see. It is in perfect harmony with our boasted educational system which claims to provide free schools for every child in the

province. The children of the poor should be considered, and therefore this equalization of school taxation on all the school sections to a certain extent is carrying out the principle of providing education for all. There is no doubt, however, that the new regulation will meet with some adverse criticism in many quarters, as it is in the nature of man to look to self first, and unfortunately there are those in every community who nurse this natural tendency.

WM. H. RADENHURST, ESQ., Perth, has been appointed to fill the vacancy in the town clerkship caused by the death of the late Mr. Brooke. Mr. Radenhurst is a barrister of considerable experience, and will no doubt fill the office with credit to himself and satisfaction to the public.

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WHEN any of our subscribers who in reading the newspapers comes across anything pertaining to municipal matters on questions brought before the courts for decision, they will confer a favor by sending us a clipping or a written statement. We would like to keep our readers posted on what is transpiring in municipal circles, and it is impossible for us to take all the newspapers.

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MR. J. W. MOTHERWELL, publisher of the Perth *Expositor*, has been appointed clerk of the county council of Lanark at a salary of \$400, in room of the late Thomas Brooke. Mr. Motherwell's father was for many years an energetic reeve of the old and wealthy township of Bathurst, and no doubt his son will take on the municipal harness in the most natural way, having in a manner been born to it. He has our best wishes.

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OWING to unavoidable circumstances it was late in the month of January before the first number of THE MISCELLANY was issued, and we purposed gaining on the time so as to get the numbers out at the beginning of the month. We have not yet been able to do so, but will manage it soon. In the meantime we would be pleased if correspondents would send in their communications for the Question Drawer as early in the month as possible.

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IN section 489 of the Municipal Act, provision was made by which the clerk of the municipality might if the building named in the by-law fixing polling places was not obtainable or was unsuitable, select another nearest suitable building for holding the poll, but had to post up notices in the building fixed in the by-law and two other conspicuous places directing voters to the place chosen. By what would seem to be an oversight, this power was previously given only in cities, towns and villages, but at last session townships were also included. This is such a necessary privilege that we do not believe that had clerks of townships at any time heretofore changed the polling place, for good and sufficient reasons, and gave public notice of the change so that voters were not misled, that the courts would have interfered with the election.