

costs, by and before any Police Magistrate or Justice of the Peace having jurisdiction within the school section, city, town, or village, in which such fine or penalty has been incurred.

(2) If the fine or penalty and costs are not forthwith paid, the same shall, by and under the warrant of the convicting Justice, be enforced, levied and collected with costs by distress and sale of the goods and chattels of the offender, and shall be by the Police Magistrate or Justice paid over to the school treasurer of the separate school, city, town or village, or other party entitled thereto.

(3) In default of such distress the Police Magistrate or Justice shall, by his warrant, cause the offender to be imprisoned for any time not exceeding thirty days, unless the fine and costs, and the reasonable expenses of endeavouring to collect the same are sooner paid. 49 V. c. 46 s. 100.

NOTE.—By 55 Vic. c. 60, s. 4, "No municipal by-law hereafter passed for exempting any portion of the rateable property of a municipality from taxation in whole or in part, shall be held or construed to exempt such property from school rates of any kind whatsoever." See Public Schools Act, s. 103, s-s. 5; also s. 113; see B. N. A. Act, 1867, s. 98, s-s. 2, 3.