

Where the ratepayers refuse or neglect to elect trustees for two years, it is competent for the municipal council either to appoint trustees or they may by by-law declare such section dissolved and annex it to others. This latter is a new provision, and will be found in sub-section 2 of section 28.

Section 29 of the former Act required the inspector to put up notices in a new section for the first election of trustees. That duty is now to be performed by the municipal clerk.

There was no provision in the Act heretofore for payment of the secretary-treasurer of township school boards. Now, however, that officer may be allowed such compensation as may be agreed on by a resolution of the ratepayers at the annual meeting.

Special meetings of the school board were formerly to be called by the secretary at the request of two trustees, but now he is also to call such meeting on petition of ten ratepayers.

The dates for transmitting the semi-annual returns to the inspector have been changed somewhat. Formerly the trustees' semi-annual returns were made on 30th June and 31st December, and the annual returns on 15th January. Now the semi-annual returns are due 15th July and 31st December, and the annual returns on 1st of January.

Trustees are now authorized when deemed necessary to provide textbooks and other school supplies for the children of indigent persons.

The sections having reference to selecting a site for a new school house, have had the words "or for changing the site of a school house" added. The awards of the arbitrators on school sites were formerly binding but for one year; now they are made binding for five years.

In the matter of appeals against by-laws altering school boundaries, the new law provides that such appeals must be filed with the county clerk within twenty days after passing the township by-law. Some change has been made in the mode of procedure having relation to the formation, alteration and dissolution of union school sections.

The system of equalizing the assessment of union school sections for school purposes remains much the same as before, except that the assessor and inspector of the portion where the school house is situated have the power of the initiative in calling a meeting of the assessors or arbitrators. The award made may be reconsidered and altered if necessary at the request of the inspector or five ratepayers made within a month after such award has been filed with the clerk. To prevent misunderstanding as to date of filing, we would recommend clerks always to endorse on the back of all documents filed with them the date of such filing.

School boards in cities, towns and incorporated villages may at their discretion, supply pupils with text-books, stationery, etc., out of the public funds.

Section 117 of the former Act by the change of the permissive word "may" to the imperative word "shall" in the first line, as now embodied in section 109 has made a material difference in the manner of raising school taxes throughout the townships. Now it is compulsory to raise by a general rate from all Public School supporters in a township the sum of \$100 for each school section and \$50 additional for each assistant teacher employed in any school.

A slight change has been made in section 116, by which the clerk was if requested to furnish to the inspector free of charge a statement of the assessed value of each school section, and of the amounts required to be collected by the several trustee boards, and the section ending with the statement that the clerk was to be entitled to payment for

such work from the council. There was a contradiction in the section as regards remuneration, which the new Act has rectified by striking out the words "free of charge" in the second line. The trustees may obtain from the clerk a statement showing the several lots composing the section and the amount of assessment, etc., on payment of the cost of preparing such statement.

The council has power to raise in addition to the amount called for by the trustees, such other sums as it may deem expedient for the establishment and maintenance of Public School libraries and for aiding new or weak schools or for support of model schools.

REPORT OF COMMISSION ON MUNICIPAL INSTITUTIONS.

(EXTRACTS CONTINUED.)

It seems strange that in the first session of the first Upper Canada Legislature no Act was passed to raise money to meet the expenditures that were authorized. The Government had at their disposal the income from the sale of wild, or as they were then called waste lands, and from the duty imposed by Imperial statute on those who kept houses of refreshment or sold liquors. They had also a claim to some share of the money collected in Quebec as customs duties on goods imported by the St. Lawrence, and had the proceeds of duties on goods imported from the United States. Of all the revenues so raised, the Lieutenant Governor claimed to have unlimited control. This claim was not questioned while the revenues were insufficient to meet the cost of government and the balance was provided by the Imperial Parliament. The income from those sources must have been very small at first, as free grants were made of nearly all the lands then disposed of, and imports were inconsiderable. It is singular that under these circumstances the Legislature in its first session provided no means of meeting the expenditures it authorized. In the second session it passed "an Act to authorize and direct the laying and collecting of assessments and rates in every district within this Province, and to provide for the payment of wages to the members of the House of Assembly," which was repealed by 47 Geo. III. c. 7. This was repealed by 51 Geo. III. c. 8, and that again by 59 Geo. III. c. 7, which provided that the following property, real and personal . . . should be deemed rateable property and be rated at the rate and valuation therein set forth, that is to say every acre of arable pasture or meadow land twenty shillings; every acre of uncultivated land, four shillings; every town lot, situated in the towns hereinafter mentioned, to wit, York, Kingston, Niagara and Queenston, fifty pounds; Cornwall, Sandwich, Johnstown and Belleville, twenty-five pounds; every town lot on which a dwelling was erected in the town of Brockville being composed of the front half of lots numbers ten, eleven, twelve and thirteen in the first concession of the township of Elizabethtown in the district of Johnstown, thirty pounds; every town lot on which a dwelling is erected in the town of Bath, being composed of the front or south half of lots numbers nine, ten and eleven in the first concession of the township of Ernestown in the Middle district, twenty pounds; every house built with timber, squared or hewed on two sides, one story in height and not two stories, with not more than two fire-places, twenty pounds; for every additional fire-place, four pounds; every dwelling-house built of squared or flaked timber on two sides, of two stories in height with not more than two fire-places, thirty pounds; and for every additional fire-place eight pounds; every framed house under two stories in height with not more than two fire-places, thirty-five pounds, and for every additional fire-place, five pounds; every brick or stone house of one story in height and not more than two fire-places, forty pounds, and for every additional fire-place, ten pounds; every frame, brick or stone house of