DIARY FOR APRIL.

1. SUN... *Easter Day.*
2. Mon... County Ct. and Surrogate Ct. Term commences.
7. Satur. County Court and Surrogate Court Term ends.
8. SUN... *Low Sunday.*
9. Mon... York and Peel Spring Assizes.
15 SUN... *2nd Sunday after Easter.*
22. SUN... *3rd Sunday after Easter.*
23. Mon... *St. George.*
29. SUN... *4th Sunday after Easter.*
30. Mon... Last day for comp. Asses. Rolls. Last day for [Non-res. to give lists of their lands.

The Local Courts'

AND

MUNICIPAL GAZETTE.

APRIL, 1866.

SCHOOL SECTION AUDITORS.

A correspondent, whose letter we publish in another place, asks us whether he, having been elected auditor by the ratepayers of his school section, can claim payment for his services as such auditor?

To answer this question, we must turn to the Common School Law. But this, it will be noticed, does not provide for the payment of rural school section auditors, any more than for the payment of rural school section trustees. The act does provide for the payment of arbitrators, the reason apparently being, that these arbitrators chiefly refer to disputes between individuals, with which the general public has only a remote interest.

The case of the rural sections accounts is different, for the correctness of the accounts is a matter of general interest to each ratepayer in a small rural community; they are in fact auditing their own accounts. Formerly, the accounts were only audited (when a dispute arose in regard to them) by persons specially selected at the annual meeting; but the difficulties experienced in an impromptu audit of this kind were so many, that the law was amended. Trustees and the annual meeting are, therefore, now required to appoint school auditors at the preceding annual meeting. For the same reason the powers and duties of the Auditors are defined and fixed by law, and the whole proceedings have been greatly simplified. As the audit was intended merely to afford a guarantee to the ratepayers of the correctness of the school accounts, it was thought inadvisable, unnecessarily to add to the expenses of the school section for such an audit, when the labour performed was often a mere matter of form, and the auditors themselves were as much interested in the correctness of the accounts as any of the ratepayers. The whole scope of the act would seem to shew, that their position is an honorary one, and that it was not the intention of the Legislature that their services, which cost but little labour and in most cases are merely nominal, should be paid for.

ATTACHING AND NON-ATTACHING CREDITORS.

The letter of our correspondent, L., which will be found in its proper place, raises some difficult questions—namely, the relative priority of attaching and non-attaching creditors of a debtor. We have been permitted by Mr. O'Brien to copy from advance sheets of his work on Division Courts, now almost ready for issue, some of his observations on the sections of the Act which affect the question. In speaking on this subject, he says, in a note to section 204 of the Division Courts Act.

"There can be no question but that an execution issued on a judgment obtained in the ordinary manner, and placed in the bailiff's hands, before an attachment from a Division Court, and necessarily, therefore, before an execution to be obtained in such attachment suit, has the priority.

And, further than this, it seems to be the more general opinion, and that acted upon by the majority of the County judges, that, although the debtor's goods are seized under an attachment, they are nevertheless liable to the execution of any creditor who may obtain a judgment, and deliver the execution issued thereupon to the bailiff before judgment is obtained and execution issued by the attaching creditor. The case principally relied on in support of this view is that of *Francis* v. *Brown*, 11 U. C. Q. B. 588; 1 U. C. L. J. 225, in which the above rule was laid down, but with this difference—that there, the execution of the non-attaching creditor was issued from a Superior Court.

"If such be the rule respecting executions from Superior Court, there would seem to be no reason, particularly looking at the broad ground taken in the judgment in *Francis* v. *Brown*, why it should not likewise be applicable to executions from Division Courts.

"Proceedings by attachment are either to compel the appearance of, or rather to effect service upon a defendant, or to obtain security to the plaintiff for his claim; in neither case, it is