

Towns, and Incorporated Villages, has been abolished, and actual value, as in Townships, made the rule of assessment. No Council is allowed, exclusive of School rates, to assess in any one year more than an aggregate of two cents in the dollar on actual value. If, however, in any Municipality, the aggregate amount of the rates necessary for the payment of current annual expenses, and the principal and interest of the debts contracted on or before the 15th August, 1866, on that day exceed the aggregate rate of two cents in the dollar on actual value, the Council may levy such further rates as may be necessary to discharge obligations already incurred, but shall contract no further debts until the annual rates required to be levied within the Municipality are reduced within the aggregate rate of two cents. County Treasurers, and not Sheriffs, are now made the proper officers to sell lands for arrears of taxes. The onus of keeping County roads in repair may, under certain circumstances, be thrown upon adjacent Local Municipalities. Besides, Township Municipalities may purchase wild lands from Government, drain, and afterwards sell them. Other changes, of less consequence, unnecessary to be here mentioned, will be found noticed in the proper places throughout the volume.

The value of this Edition of the Manual, as compared with the former one, will be found greatly increased, owing to the number of decided cases to which the Editor, while annotating the Municipal and Assessment Acts, has found it necessary to refer. Whilst in the former Edition reference is made to not more than two hundred, in this Edition reference is made to more than six hundred decided cases. Many points that were left in doubt when the First Edition was published, have since been settled by judicial interpretation. The Editor has in every case, in his notes, given as nearly as possible the very language of the Judges. On some points decisions will be found in apparent conflict, and the Editor has, wherever conflict was apparent, done his best to reconcile the decided cases. But he is happy to say that the conflicts are few; and now that the law has been consolidated, there will be less risk of conflict in the future. With Courts of co-ordinate jurisdiction, and where, as in *quo warranto* cases, single Judges sit without appeal, conflict of opinion and decision can scarcely be avoided. The Editor has endeavoured, under the proper section and in the proper place, to note every