

results of the annual elections of School Commissioners, or Trustees, within eight days of their occurrence. Nevertheless, at the present moment, there are 273 School Municipalities which have not reported on the elections of last July, and of which, consequently, I am without official cognizance. Such neglect is intolerable, and, even if it entailed no other consequence than to unnecessarily augment the labour of my Department, this is enough to make me determine to put an end to it. In future I shall not remit the semi-annual grants to School Municipalities in default as to this point; and let this be understood as applicable with respect to the next half year's reports.

ACCOUNTS.

As soon as I shall have received the approval by the Council of Public Instruction of the forms of account books, and of School rates, I will transmit these to you. The recently passed law makes it obligatory on you to adopt them.

Thus we shall secure the establishment of an uniform and good system of keeping accounts in all School Municipalities, which will enable you to exercise an effective surveillance over the application of all your revenues. On the other hand, the Inspector, in the course of his official visits, will be able to inform you, on the instant, if the secretary treasurer keeps your accounts properly. He will no longer waste his time in making out the method of each secretary treasurer, more or less defective; he will be able, at a glance, to judge if every thing be regular or not, and to impart to you, consequently, useful instructions.

You will obtain the books from this Department at the lowest price.

At the end of this circular I submit to you forms of: 1o. An assessment Roll which appears to me to be clear and simple, and which contains all requisite information; 2o. A Ledger; 3o. A Cash Book.

To secure entire perspicuity in your accounts, it is necessary, I think, to assign, in the Ledger, a whole page for each rate-payer, as well as one for each teacher, and for each school; and, for your receipts and general expenses, as many pages as you may deem necessary. You ought likewise to have a Cash-Book for entering the daily expenses and receipts, to be carried, afterwards, to the Ledger.

I request that you will thoroughly examine these forms, and intimate to me any improvement that occurs to you.

THE ASSESSMENT ROLL.

The Law changes notably the manner of revising or homologating the assessment Roll.—The Roll having been made, it is necessary to give notice of it (see form No. 14) in the same manner as of a general meeting, that is to say, the notice should be "read and posted up" at the church door; but, if there be no church or place of public worship, then the notice should be given at the two most frequented places in the municipality, for instance at the Post Office, and at stores or workshops visited by the greatest number of customers. Next, the Roll remains in the hands of the Secretary Treasurer 30 days, counting from the day of notice, and, during the last 10 days of this period, it is your right and duty to rectify errors in it, conformably to the provisions of the 3rd clause of Section 84, chap. 15, consol. Stat. L. C. The corrections must be made at a regular meeting, the date for holding which shall have been notified by the same notice (form No. 14). I recommend you to fix always the 29th day after the notice, as the day of

meeting. Every rate-payer has the right to demand corrections, whether verbally during the meeting, or in writing addressed to the Secretary-Treasurer. Your duty is to hear every person interested, who, on this occasion claims the right to make remarks on the assessment Roll. The Secretary-Treasurer is to write down the corrections which you may think proper to make, and to note them with his initials, and to annex them to the Roll. Further, you will make a declaration certifying the number and accuracy of your corrections, in some such terms as the following: "We declare that the foregoing changes, to the number of..... have been made in the assessment Roll of the municipality of..... on this..... day of the month of..... 187 , and we certify that they are exact and conformable."

The Chairman and Secretary-Treasurer must sign this declaration, which, in like manner, must be annexed to the Roll. If there be no occasion to amend the Roll you must pass a "resolution" to homologate it as it is; lastly the Chairman and Secretary Treasurer sign the Roll and certify that it is correct.

All these formalities are indispensable, and the Municipality might suffer by the neglect to observe any one of them, since the Assessment Roll is the document on which legally will depend your title to revenue; if it be annulled, you remain empty-handed; without an assessment Roll there will be no funds. You have two modes of forcibly levying rates when their payment is refused. The first is the ordinary legal process before one of the following tribunals: 1o. Two County Justices of the Peace, 2o. The Commissioners' Court, 3o. The Bench of Magistrates, 4o. The Circuit Court. The second mode is to serve on the defaulting debtor, through the agency of a bailiff, a notice according to form No. 15. If the debtor's domicile be in the municipality, the service must be on him personally, or on some reasonable member of his household, or person belonging to his place of business; if he have no domicile in the municipality, it will be sufficient to transmit by mail to his address a copy of the notice, under cover, sealed, and registered. There will be right of seizure (form No. 16) against him after a delay of 15 days. The procedure, with respect to seizure, sale, and division of proceeds, is clearly set forth in sect. 13, 40 Vict., chap. 22.

In the course of the month of November, every year, you must cause your secretary-treasurer to give you a statement of all unpaid school-rates, whether the debtors be resident or non-resident, or strangers, also of the writs of seizure which it has been impossible to execute, and of the expenses thus incurred. This statement must give the name and quality of each indebted rate-payer, and the description of the lands charged with rates in accordance with the valuation and collection Roll. After receiving your approval, the statement must be transmitted to the county council before the 20th of December of the current year. After that, it becomes the duty of the secretary of the county council to cause the lands to be sold, as in a case of municipal taxes, under the authority of the municipal code. The Legislature has aimed at assimilating the procedure in both cases, as much as possible, with a view to obviate difficulties or even serious mistakes.

ASSESSMENT ROLL IN A NEW MUNICIPALITY.

When a new municipality is constituted by the partition of several other municipalities, it may happen that the valuation of property has not been made on an uniform basis in each portion of territory thus detached. Section 39 provides for this case, and authorizes the new School Commissioners within two months of