

in any city, town or incorporated village, to appoint one of more of their number as Collector or Collectors to collect the school rates of any such section, city, town or village.*

g. Collecting Rates on the Lands of Non-residents.†

XXII. And be it enacted, That if the Collector appointed by the Trustees of any school section, shall have been unable to collect that portion of any school rate which was charged on any parcel of land liable to assessment, by reason of there being no person resident thereon, or no goods and chattels to distrain, the Trustees shall make a return to the Clerk of the Municipality, before the end of the then current year‡ of all such parcels of land and the uncollected rates thereon; and the Clerk shall make a return to the County Treasurer of all such lands and the arrears of school rates thereon, and such arrears shall be collected and accounted for by such Treasurer in the same manner as the arrears of other taxes; and the Township, village, town or city in which such school section is situate, shall make up the deficiency arising from the uncollected rate on lands liable to assessment, out of the general funds of the municipality.||]

(3) Possession and Custody of School Property by the Trustees.

Thirdly. To take possession and have the custody and safe keeping of all Common School property, which may have been acquired or given for Common School purposes in such section, and to acquire and hold as a Corporation, by any title what-

* See note ‡ to the second clause of the twelfth section of the School Act of 1850, page 30.

† The real estate of a Railway Company situated in a School section is not non-resident land. See No. 6, on page 31.

‡ School fees being by law payable in advance, the school rate can be levied in sufficient time to allow this return being made.

NOTE.—The forty-ninth section of the Consolidated Assessment Act of 1853 makes it the duty of the Treasurer of each Municipality, to furnish the County Treasurer "with an account of all arrears due upon lands on account of any rate imposed by School Trustees."

|| In case of refusal on the part of the Township Council to pay the amount of these uncollected rates, duly returned to its Clerk before the end of the year in which the rate was levied, the Trustees can enter an action against the Township Council for such amount.