

before the Recorder's Court, at the time and in the manner provided for the other city taxes on real estate, except that if, for the present year, the time for assessing and levying the city taxes is passed when this law shall come into force, the said tax shall be forthwith laid and levied notwithstanding. The said tax shall be known as the "city school tax."

25. Property belonging to religious, charitable or educational institutions and corporations, shall be exempted from the said "city school tax."

26. The said "city school tax" shall be payable by the proprietors of real estate to the exclusion of the tenant, and the tenant shall, in no case, be bound to reimburse the same to the proprietor, except in the case of special agreement to that effect, and the said tax shall not be deemed to be included in any lease to be made after the passing of this Act under the name of "municipal or city or corporation taxes," or the word "all taxes," but shall be mentioned as the "city school tax." The usufructuary or the occupant, under an emphyteutic lease, shall be deemed to be the proprietor for the purposes of this act, as also the occupant, in case where the proprietor shall be unknown.

27. The Corporations of the cities of Quebec and Montreal shall forthwith cause to be made, and shall hereafter cause to be made every year at the same time as their valuation-roll. The assessors in the said cities (Quebec and Montreal), for the purposes of this Act, shall be in equal numbers, Roman Catholics and Protestants, acting for each ward, and the necessary appointments for that object are hereby authorized.

28. The said statement shall bear against each lot or property the estimated value of the same, the name of the proprietor and the amount of the "city school tax" to be levied on the same for the year, but the latter head of information may be left out for the first year, if more convenient.

29. The said statement shall be divided into four distinct panels:—

1. Panel number one shall consist of the real estate belonging exclusively to Roman Catholic proprietors.

2. Panel number two shall consist of the real estate belonging exclusively to Protestants.

3. Panel number three shall consist of the real estate belonging to corporations or incorporated companies and subject to taxation under this Act, to persons not belonging to the Roman Catholic or Protestant faith, or whose religious faith shall not have been ascertained, or belonging partly or jointly to persons belonging some to the Roman Catholic and other to the Protestant religion, or of persons who shall have declared in writing their desire of having their property inscribed on said panel, and of firms and commercial partnerships who shall not have declared through their agent, or one of their members, their desire of being placed on the first or on the second panel.

4. Panel number four shall consist of the real estate belonging to institutions or corporations exempted from taxation.

30. The said statement, so soon as completed, shall be placed in the office of the City Treasurer, and opened for inspection during thirty days, and notice thereof shall be given at least in two of the newspapers published in the French language, and two of them published in the English language in the said cities.

31. During the thirty days it shall be lawful for either Board of School Commissioners, or for any person whose name shall have been entered wrongly or omitted in any of the said panels, or who shall find that the name of any other person has been entered wrongly or omitted in any of the said panels, to file any complaint they may have to make with the City Treasurer, who shall accordingly alter and revise the said panels, if necessary, and within three days it shall be lawful to appeal from his decision to the Recorder.

32. After the thirty days shall have expired, and the Recorder shall have adjudged on all the complaints, and the said panels shall have been revised accordingly, it shall be lawful for the Corporation to declare by resolution that the same shall be in force for three years for the purposes of this Act, and in that case no such statement shall be prepared for the next two years.

33. The sum to be paid by the Corporations semi-annually for the support of the schools shall be apportioned as follows:—

1. A sum proportionate to the value of the property inscribed on panel number three shall be divided between the Roman Catholic and Protestant Boards in the relative ratio of the Roman Catholic and Protestant populations in the said cities according to the then last census.

2. The remainder of the said amount shall be divided between the Roman Catholic and Protestant Boards in the same ratio of the value of the pro-

perty inscribed on panel number one and on panel number two respectively.

34. It shall be lawful for the said Boards of School Commissioners to require from the parents for the children attending their schools (except in the case of such of them as shall be exempted by reason of their poverty) the payment of a monthly fee not exceeding twenty-five cents for the elementary schools, fifty cents for the model schools, and two dollars for the academies, according to the rules and regulations which shall be made by them, from time to time, with the approval of the Minister of Public Instruction; and they shall mention in their semi-annual report the number of children educated free of charge, and the number paying each rate of fees; and the said monthly fees shall be recoverable from the said parents in the Recorders' Courts, or any other tribunal of competent jurisdiction, but no suit shall be instituted for the same for more than a year in arrear, nor more than a year after they shall have become due.

35. The School Commissioners of the said cities, during the next — years, shall have the power of laying aside annually a portion of their revenues, not exceeding one-fourth, for the construction of school-houses, without any limitation as to the amount to be spent on each school-house, any law to the contrary notwithstanding.

36. Sections sixty-one and sixty-two of the fifteenth chapter of the Consolidated Statutes for Lower Canada, shall not in future apply to the secretary-treasurer of the School Commissioners of the said cities, and the said secretary-treasurer shall send semi-annual returns on the first of January and on the first of July to the Minister of Public Instruction, of all the receipts and expenses of the said Boards; they shall act as managers and visitors of schools, shall superintend the construction of all school houses built by the said Boards, take steps to supply the schools with proper school furniture and apparatus, and render any service that may be required from them by the School Commissioners in relation to the same; and a percentage not exceeding — per cent. on the sums received by them shall be allowed, not to exceed in any case the annual sum of four dollars, as their remuneration, the whole subject to the approval of the Minister of Public Instruction.

37. The words "religious majority" and "religious minority" in this and in any other statute in force concerning public instruction shall mean the Roman Catholic or Protestant majority or minority as the case may be.

(To be inserted in Committee of the Whole.)

38. The sum appropriated annually by the fifteenth chapter of the Consolidated Statutes for Lower Canada to poor municipalities shall in future be eight thousand instead of four thousand dollars, and for that object a sum of four thousand dollars shall be added and remain added to the Common School grant permanent and additional, as also a sum equal to the increase which will take place by virtue of this Act in the share of the said grant coming to the cities of Quebec and Montreal.

—ALBERT UNIVERSITY—ANOTHER CHAIR.—The County Council of the County of Hastings proposes to establish a Chair of Practical Mining and Agricultural Chemistry in our University. The vote of endowment has already passed; and if the movement be sanctioned by the Board of Managers and the Senate, we shall be able to afford facilities for instruction in Mining and Agriculture certainly not surpassed, if elsewhere equalled, in the country. The idea of the County Council is to secure the analysis of soils and testing of ores, with a view to the development of our agricultural and mineral resources. To this end, in a most liberal spirit, they offer to endow a Chair in these subjects, and make the College the centre of operations. Prof. J. T. Bell, an experienced Assayer and Agricultural Chemist, a gentleman of extensive correspondence at home and abroad, and of unquestionable and respected authority, is designated by the Council as their choice for the occupancy of the Chair. The whole matter, both in outline and detail, must of course pass under the deliberations and decisions of the Board, before final establishment. But in the mean time, Prof. Bell will deliver his inaugural and open his course of lectures. He will begin the collection and assaying of minerals, and the analysis of soils at once, thus directing the attention of farmers and miners towards the College. So without expense to the College there will, we trust, be a fresh impetus given to our operations and a large influence for good secured. And we do not doubt that under the efficient direction of Prof. Bell, the Department will work such a benefit to the country as will prove a full reward