

Commissioners to obey instructions of Superintendent as regards accounts and register.

2. To comply, as regards the accounts and register to be kept by the Secretary-Treasurer, with all instructions, whether special or general, from time to time given them by the Superintendent of Education, to whom they shall report their proceedings yearly, before the first day of July; 9 V. c. 27, s. 21, p. 8.

To keep registers and accounts.

3. To keep registers of their proceedings, signed for each sitting by the Chairman and Secretary; and also correct accounts of their receipts and expenditure, with reference to the Schools in each District under their control, mentioning specially what relates to each School; and such accounts shall be open to all persons, contributors to the support of the Schools, at all seasonable hours. 9 V. c. 27, s. 21, p. 9.

*With respect to assessments and rates.*

How and to what amounts school assessments shall be levied.

73. It shall be the duty of the School Commissioners and of the Trustees of Dissentient Schools, in their respective Municipalities, to cause to be levied by assessment and rate, in each Municipality, a sum equal to that allowed out of the Common School Fund (for such Municipality,) and to report their proceedings in this respect to the Superintendent of Education; and to enable them to receive from the said Superintendent their share of the Common School Fund, they must furnish him with a declaration from their Secretary-Treasurer, that he has actually and *bonâ fide* received, or that he has placed in the hands of the School Commissioners or Trustees for the purposes of this Act, a sum equal to the said share accruing to such Commissioners or Trustees. 9 V. c. 27, s. 21, p. 10.

An additional sum may be collected.

74. The School Commissioners or Trustees of Dissentient Schools may cause to be levied by assessment and rate, such additional sum beyond that which they are directed to levy by the next preceding section as they think it necessary to raise for the support of the Schools under their control; and this provision extends to the Cities of Quebec and Montreal. 9 V. c. 27, s. 21, p. 10,—19, 20 V. c. 14, s. 1,—And 22 V. (1859,) c. 52, s. 6.

In case of unforeseen expenditure.

75. The School Commissioners and Trustees, at the same time and in the same manner, shall cause to be raised an additional sum not exceeding thirty per cent. upon the total sum to be so raised as aforesaid, for the purpose of making good any deficiency in the collection of the assessment and any unforeseen or contingent expenditure. 9 V. c. 27, s. 37,—And 19, 20 V. c. 14, s. 1.

How assessments shall be laid.

76. Such assessment shall be laid equally accordingly to valuation, upon all rateable real property in the Municipality, and shall be payable by and recoverable from the owner, occupant or possessor of the property liable to be rated, and shall, if