chase of school sites\* and the erection of school houses, and for any other school purpose authorized by this Act to be collected from the [Roman Catholic] freeholders and householders [and separate school supporters] of such section; †

Township Roll to be furnished to the Trustees.

and the township clerk or other officer having possession of such roll is hereby required to allow any one of the trustees or their authorized collector, to make a copy of such roll, as far as it relates to their school section:

## Trustees may exempt Indigent Persons.

(13) In their discretion to exempt from the payment of school rates, wholly or in part, any indigent persons, and to charge the amount of such exemption upon the other ratable inhabitants [who are Roman Catholics, and separate school supporters] of the school section, but the same shall not be deducted from the salary of a teacher;

the name of the person in whose behalf payment is made] to the Trustees of the Roman Catholic Separate School in Section No. —, in the Township of —— for the [month or quarter] ending the —— day of ——, 186-.

Dated this —— day of ——, 186-.

A. B., Collector (or Teacher.)

REWARKS.—When the payment of the rate bill is made by the parent or guardian concerned, the receipt should state it accordingly. If payment of the rate bill be made to the teacher, it should be authorized by the trustees. The teacher should, of course, apprise the collector of all payments made to him, so that the collector may not be at the trouble of calling upon such persons. Ratebills are payable in advance.

- \*Before procuring a new or changing the old site of a school house, Trustees must first obtain the sanction of a public meeting. See the *thirtieth* section of the Consolidated Common School Act, page 42.
- † Property rates must be levied equally on all taxable property of Roman Catholic separate school supporters in the section; but persons residing more than three miles from the separate school-house are not liable for separate school rates. (See the following decision.)

Testator's estate liable for School assessment rate in the hands of devisees and executors.

2. The Court of Common Pleas decided as follows:—An action of replevin may be brought upon a distress for school rates, and notice of action is not necessary, where several devisees and executors were rated for a school rate in respect to the property of their testator as "John Applegarth and brothers," which entry appeared to have been made at the instance of some of them; but two of them only had slept on the premises occasionally, although such was not their ordinary place of residence, and they had received the usual notice of assessment in the form without appealing, and the same two had paid taxes on an assessment on the township roll in their individual names. H.ld by the Court:—1st. That the facts afforded sufficient evidence to show that the plaintiffs were "inhabitants" for the purposes of the rate; 2nd. That the parties were sufficiently named on the roll to render the rate lawful; 3rd. That a demand made by the collector on "John Applegarth." named on the roll, was sufficient to bind all the plaintiffs.—Applegarth et al. v. Graham 7 O. P. R. 171.