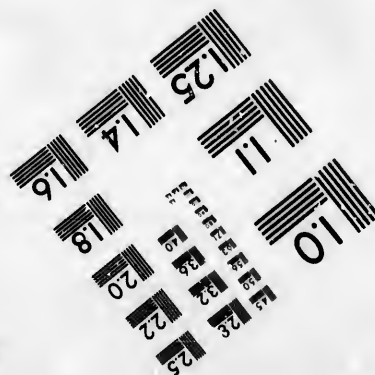
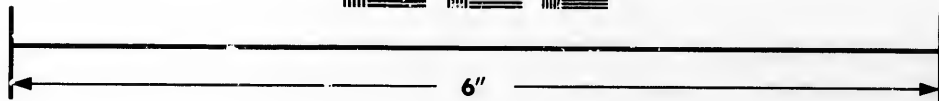
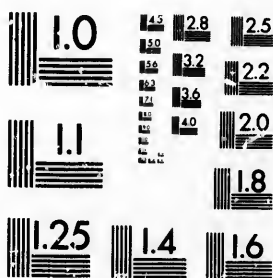


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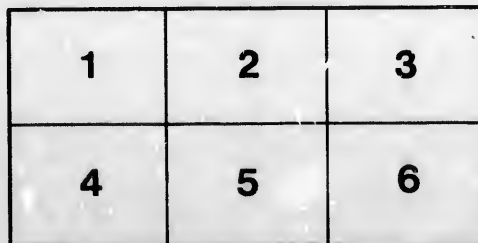
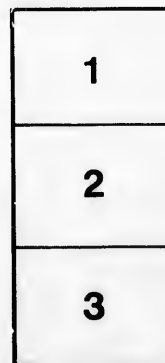
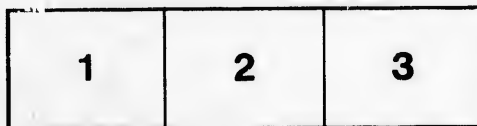
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in the year 1898, by Arthur Lawrence Willson, B.A.,
at the Department of Agriculture.

...1398-9...

Assessment Act

Public Schools Act and
Separate Schools Act..

CONDENSED AND CLASSIFIED

BY

ARTHUR L. WILLSON, B.A.

AUTHOR OF MUNICIPAL WORKS

TORONTO
SHEPARD BROS. & CO.
PRINTERS

PREFACE

The age of verbosity in literary productions is being supplanted by an era of brief and comprehensive language, more suited to the requirements of the public.

Correspondence must be concise and less words used to eulogize a hero or depict a villain, while "legal representatives" convey to the mind all that is embodied in "heirs, executors, administrators and assigns."

In presenting to the busy public the important enactments relating to "Assessments" and taxes, "Public and Separate Schools" we have endeavored as in the preceding work respecting "Municipal Law" to eliminate all verbiage and set forth in a concise manner, each section of the several Acts, retaining as far as possible the original text. By means of a classifying index, all the provisions of these several Acts are so arranged that the reader may in a few hours obtain a fair knowledge of the law pertaining to the municipality in which he may be more particularly interested, whether a City, Town, Township, Village or County.

THE AUTHOR.

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The Trusts Corporation

OF ONTARIO

Offices and Safe Deposit Vaults:
BANK OF COMMERCE BUILDING
KING STREET, TORONTO

Capital, - - \$1,000,000

HON. J. C. AIKINS, P. C., President
HON. S. C. WOOD } Vice-Presidents
W. D. MATTHEWS, ESQ. }
BARWICK, AYLESWORTH & WRIGHT, General Solicitors

Under the approval of the Lieutenant-Governor in Council, the Corporation is accepted by the High Court of Justice as a Trusts Company for the purposes of such Court, and may be appointed to and undertake any of the following offices, viz:—

Executor, Administrator, Trustee, Committee of Lunatic, Guardian, Receiver, Assignee, Liquidators, &c.

Acts as Agent for EXECUTORS, TRUSTEES, and others.
Accepts and Executes TRUSTS of every description from Courts, Corporations and Individuals.
Bonds, Debentures, Stock, etc., issued and countersigned.
Estates Managed. Rents, Interest, Dividends, etc., collected.
Moneys received and carefully invested.
All Trust Investments are separate and distinct from the assets of the Corporation.
Sinking Funds Invested. Undoubted Security.
Safe Deposit Boxes to rent, easily accessible, absolutely secure. Bonds and all other securities guaranteed if necessary.
Wills appointing the Corporation Executors and Trustees are received for safe custody, free of charge.

Solicitors bringing Estate or other business to the Corporation are retained to do the legal work in connection therewith.

Correspondence Invited.

A. E. PLUMMER, Manager.

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OF ONTARIO

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1898-9

THE ASSESSMENT ACT
PUBLIC SCHOOLS ACT
—AND—
SEPARATE SCHOOLS ACT
OF ONTARIO
Condensed & Classified

BY

ARTHUR L. WILLSON, B. A.

AUTHOR OF MUNICIPAL WORKS, Etc.

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TORONTO

THE ASSESSMENT ACT

CONSOLIDATED, CONDENSED & CLASSIFIED

2. Construction of technical terms.

"Gazette" means Ontario Gazette.

"Township" includes union of townships.

"County Council" includes provisional County Council.

"Town" and "Village" refer to Corporations.

"Ward" does not apply to Townships unless so stated.

"Municipality" not to apply to a County.

"Local Municipality" includes a City, Town, Township or Village.

"Property" includes real and personal property.

"Land," "Real property" and "Real estate" include buildings erected thereon, and machinery and other things so fixed to the buildings as to form in law part of the realty; trees growing, land covered with water, and mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty.

"Personal estate" and "Personal property" include goods, chattels, interest on mortgages, dividends on bank stock and on shares or stocks of incorporated companies, money, notes, accounts and debts at their actual value, income and all other property, except land and real estate and real property as above defined, except property expressly exempted.

"Last revised assessment roll" means last revised assessment roll of a local municipality; and an assessment roll shall be understood to be finally revised and corrected when it has been revised and corrected by the Court of Revision for the municipality, or by the Judge of the County Court on appeal as by this Act provided, or when the time within which appeal may be made has elapsed (1897).

"List of voters" means the list referred to in Sec. 3 of the Ontario Voters' List Act, 1889.

3. Unoccupied land shall be called "lands of non-residents," unless the owner has a legal domicile or place of business in the municipality, or gives notice in writing of his name, residence and postoffice address to the Clerk on or before April 20th, describing the land and requiring his name to be entered on the roll (form in

Schedule A). The Clerk shall give to the Assessor a list of such names and the lands so represented on or before the 25th of April in each year. The notice need not be renewed, but shall stand until revoked or the ownership changed.

4. In case the Assessor omits to enter the name of any owner of unoccupied land, an appeal may be had to the Court of Revision to have the same so entered whether such notice has been given or not, and the Court may order the name to be entered; the owner or his agent may, within the time allowed by law, whether such notice has been given or not, apply to the Judge to have his name entered on the voters' lists, and the Judge may order the name to be so entered.

5. The real estate of all railway companies shall be considered resident lands unless the company ceases to exercise its corporate powers.

PROPERTY LIABLE TO TAXATION.

6. All municipal, local or direct taxes or rates shall, where no other express provision has been made in this respect, be equally levied upon the whole ratable property, real and personal, of the municipality or other locality according to the assessed value of such property and not upon any one or more kinds of property in particular, or in different proportions.

7. All property in this Province shall be liable to taxation subject to the following exemptions, that is to say :

EXEMPTIONS.

(1-2) All property vested or held by Her Majesty or vested in any public body or body corporate, officer or person, in trust for Her Majesty, or for the public uses of the Province; and also all property vested in or held by Her Majesty or any other person or body corporate, in trust for or for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity. If occupied by any person other than an official, he shall be assessed therefor, but the property shall not be liable.

(3) Every place of worship and land used in connection therewith, churchyard or burying ground; provided that land upon which a place of worship is erected be liable for local improvements.

4. Buildings and grounds of and attached to every university, college, high school or other incorporated seminary of learning while used and occupied, provided that such buildings and grounds shall be liable for local improvements, except such as are maintained in whole or in part by a legislative grant or school tax.

(5) Public school houses, town, city or township hall, court house, gaol, house of correction, lock-up and public hospital, with land and personal property belonging to each.

(6) Public roads and squares.

(7) Municipal property occupied or unoccupied, unless occupied by a tenant for his own purposes

(7a) The property of any municipality in use as a public park, wherever situate (1893).

(8) The Provincial Penitentiary, Central Prison and Provincial Reformatory, with the land attached.

(9) Every industrial farm, poorhouse, almshouse, orphan asylum, house of industry, lunatic asylum, and reformatory belonging to a company, with the real and personal property connected with the same.

(10) The property of every public library, mechanics' institute, and other public, literary or scientific institution, and of every agricultural or horticultural society, if occupied by such society; also, the lands and buildings of companies formed under the Act Respecting Joint Stock Companies for the erection of Exhibition Buildings, where the council of the municipality within which such lands are situate consents to the exemption.

(11) The personal property and official income of the Governor-General and Lieutenant-Governor of this Province.

(12) The houses and premises of officers and privates of Her Majesty's regular army or navy in actual service while occupied by them, not exceeding \$2,000 in value, and the full or half pay of anyone in either of such services, and any pension, salary, gratuity or stipend derived by any person from Her Majesty's Imperial Treasury, and the personal property of any person in such naval or military services, on full pay or otherwise in actual service.

(13) Pensions of \$200 a year and under payable out of the public moneys of the Dominion or of this Province.

(14) All grain, cereals, flour, live or dead stock in store or warehouse and at any time held by any person in any municipality, such person not being the producer, and being so held solely for the purpose of shipment or sale at some other place.

(14a) All horses, cattle, sheep and swine owned and held by an owner or tenant of any farm and who carries on a business of farming or grazing.

(15) The income of a farmer derived from his farm, and the income of merchants, mechanics or other persons derived from capital liable to assessment.

(16) So much of the personal property of any person as is invested in mortgage on land or due to him on account of the sale of land, the fee or freehold of which is vested in him or is invested in the debentures of the Dominion or this Province, or of any municipal corporation thereof and such debentures.

(17) The shares held by any person in the capital stock of any incorporated or chartered bank doing business in this Province; but any interest, dividends or income derived from any such shares held by any person resident in this Province shall be deemed to come within and be liable to assessment under Sec. 31.

(18) The stock held by any person in any incorporated company whose personal estate is liable to assessment in this Province.

(19) The stock held by any person in any railroad company, the shares in building societies, and so much of the personal property of any person as is invested in any company incorporated for the purpose of lending money on the security of real estate; but the interest and dividends derived from shares in such building societies or from investments in such companies as aforesaid shall be liable to be assessed.

(20) All personal property which is owned out of this Province except as is hereinafter provided.

(21) So much of the personal property of any person as is equal to the just debts owed by him on account of such property, except such debts as are secured by mortgage upon his real estate or are unpaid on account of the purchase money therefor.

(22) The net personal property of any person, provided the same is under \$100 in value.

(23) The annual income of any person derived from his personal earnings to the amount of \$700.

(24) The annual income of any person to the amount of \$400 derived from any source other than personal earnings.

(24a) Provided, nevertheless, that no person shall be exempted for or in respect of income for a sum greater than \$700, whether derived from personal earnings or from other sources of income, or from the two combined.

(26) Rental or other income derived from real estate, except interest or mortgages.

(27) Household effects of whatever kind, books and wearing apparel.

(28) Vessel property of the following description, namely: Steamboats, sailing vessels, tow barges and tugs; but the income earned by or from such property shall be liable to be assessed.

7a. In any town or incorporated village in which there are lands held and used as farm lands only, and in blocks of not less than five acres by any one person, such lands shall be assessed as farm lands, and on the same principles as provided by section 27, subject to the following sub-sections, and said sections apply whether the lands are or are not divided into building lots (1894).

The Council is required to pass a by-law annually, declaring what part of such lands shall be exempt or partly exempt from taxation for public improvements, when not benefited to as great an extent as other lands, regard being had in determining such exemptions to any advantage, direct or indirect, to such lands arising from such improvements; provided that nothing herein contained shall exempt such lands from a general rate for payment of a debt or debt contracted before the passing of this Act, or that may be renewed in whole or in part.

Any person claiming such exemption must notify the Council within one month after the time for the return of the assessment roll describing the land and quantity.

Any person may, within fourteen days after the passing of said by-law, notify the Clerk of his intention to appeal against the by-law to the Judge of the County Court, who shall have full power to determine the complaint.

The procedure to be followed on such appeals shall be regulated so far as applicable by s. s. 3, 4, 5 and 6 of sec. 68, and sec. 69 to 74, inclusive, relating to appeals from a Court of Revision to the Judge. The right of appeal from a Court of Revision to the County Judge shall not be affected by the foregoing subsections.

8. Where any person derives an income from some trade, calling or profession which is exempt from assessment, he may require his name to be entered on the roll for such income in order that he may be entitled to vote at municipal elections, and such income shall then be liable to taxation.

9. Real property within the Province owned by persons residing out of the Province shall be assessed as any other real property.

10. Personal property within the Province owned by persons residing out of the Province and in the possession or under the control of an agent shall be liable to assessment.

11. Exemptions of Superior Court officers existing on the 5th day of March, 1880 as to salaries are abolished as to persons appointed by the Lieut.-Governor after that date, but continues as to such as were appointed before that date.

ASSESSORS AND COLLECTORS.

(See Municipal Act, Sec. 254.)

12, 13. The Council of every municipality shall appoint such number of Assessors and Collectors as may be necessary, assign districts within which they shall act, and prescribe regulations for governing them in performing their duties; but no clerk or treasurer, no person convicted of treason, felony or infamous crime (unless pardoned or freed from imprisonment by serving his term or by paying the penalty imposed), and no person under outlawry shall be qualified to act as Assessor or Collector.

14. The Assessor shall prepare an assessment roll and set down therein: (1) The names and surnames in full of all taxable persons resident in the municipality within his district who have taxable property therein; (2) and of all non-resident owners who have given the notice mentioned in Section 3 requiring their names to be entered; (3) the description and amount of property assessable against each.

(2) In case of a township, town or village, he shall enquire of each resident taxable party if there has been a birth or death in the family within the previous twelve months, and if the same has been registered or not; if not, the figure 1 shall be placed opposite the name in the "Birth" or "Death" column, and if registered, the letter "R" in column 28.

(3) The Assessor shall set down in separate columns: 1. The successive number on the roll. 2. Name (surname first) and postoffice address of taxable party. 3. Occupation, and, in case of females, a statement whether the party is a spinster, married woman or widow, by inserting opposite the name of the party the letter "F" or "T," as the case may be; and where the party is entitled to be entered on the roll as qualified to vote under the Manhood Suffrage Act, there shall also be inserted opposite his name in said column the letters "M. F.," and all such names shall be numbered; and where the party is within the meaning of the Municipal Act, a "farmer's son," there shall also be similarly inserted the letters "F. S." 5. The age of the assessed party. 6. Name and address of the owner where the party named in column 2 is not the owner. 7. School section and whether Public or Separate School supporter. 8. Number of concession, name of street, or other designation of the local division in which the real property lies, or residence, in the case of manhood suffrage voters. 9. Number of lot, house, etc., in such division. 10. Number of acres, or other measure, showing the extent of the property. 11. Number of acres cleared (or, in cities, towns or villages, whether vacant or built upon). 12. Value of each parcel of real property. 13. Total value of real property. 14. Value of personal property other than income. 15. Taxable income. 16. Total value of personal property and taxable income. 17. Total value of real and personal property and taxable income. 18. Statute labour (in case of male persons from 21 to 60 years of age) and number of days' labour. 19. Dog tax; number of dogs and number of bitches. 20. Number of persons in the family of each person rated as a resident. 21. Religion. 22. Number of cattle. 23. Number of sheep. 24. Number of hogs. 25. Number of horses. 26. Birth. 27. Death. 28. Registered (the last three numbers apply to townships, towns and villages only). 29. Acres of woodland. 30. Acres of swamp, marsh or waste land. 31. Acres of orchard and garden. 32. Number of acres under fall wheat. 33. Date of delivery of notice under Section 47. Column 34. Each and every steam boiler in the municipality used for driving machinery or for any manufacturing purpose, with the name of owner and the purpose for which it is used. The Clerk of the municipality shall, on the first day of June in each year, return to the Minister of Agriculture the number of such steam boilers as shown by the roll.

(4) The Assessor is required to accept the statement of, or made on behalf of any ratepayer by his authority and not otherwise, that he is a Roman Catholic as sufficient evidence for designating

him on the roll as a Separate School supporter, and may so describe him from his own personal knowledge. (See Sec. 48 Sep. Sch. Act.)

14a. In this section, "Farm," "Son," "Sons," "Farmer's Son," "Father," "Election," "To vote," shall bear the meanings given by Section 79 of the Municipal Act.

(2) Every farmer's son resident on the farm when the assessment is being made shall be entitled to be assessed on the roll as follows :

(a) If the father is living and the farm is owned by the father or mother, the son or sons may be assessed jointly with the father.

(b) If the father is dead and the mother is the owner of the farm and a widow, the son or sons may be assessed jointly.

(c) Occasional absence for a time, not exceeding in the whole six months of the year next prior to the return of the roll, will not affect the right to be assessed.

(d) If there are more sons than one so resident and the assessment is not sufficient to qualify the father and all the sons where the father is living, or to the sons alone, the father being dead and the mother a widow, then the right to be assessed shall belong to the father and such of the elder sons to whom the amount at which the farm is rated will, when equally divided between them, give a qualification so to vote.

(e) If the assessment is not sufficient, if equally divided between the father and one son, to qualify each to vote, then the father shall be assessed alone.

(f) A farmer's son so entitled to be assessed may require his name to be entered on the roll as joint or separate owner, occupant or tenant, and he shall be liable as so assessed, and the initials "F" or "T" or "M. F." shall be added in the proper column.

14b. (1) Every male person 21 years of age and a subject of Her Majesty, and not disqualified for voting, shall be entered on the roll as qualified to be a voter under the Manhood Suffrage Act upon delivering to the Assessor an affidavit signed by him according to Form 1 or 2, Schedule "L," provided that such person had resided within the Province nine months next preceding the time for beginning to make the roll.

(2) A person may be a resident under this section notwithstanding temporary absence as a lumberman, mariner, fisherman or student, and such absence shall not disentitle him to be entered on the roll as a voter.

(3) The Assessor shall make enquiries to ascertain what persons are entitled to be entered on the roll as qualified to be voters under the Manhood Suffrage Act, and shall place such persons on the roll without the affidavit referred to.

(4) No scholar or student at any college or other institution of learning shall be placed on the roll unless he has no other place of residence entitling him to vote.

(5) No imprisoned criminal, patient in a lunatic asylum, or inmate of a municipal poorhouse or charitable institution receiving municipal or provincial aid, shall be entitled to be entered on the roll.

(6) The Assessor shall, opposite the name of every person entered on the roll in column 8, enter :

(a) In cities, towns and villages, the residence and street number (if any) or locality where situate.

(b) In a township, the concession and lot where the person resides.

And all additional descriptions necessary to define the residence.

(7) The paragraphs herein set forth shall be added to and included in the affidavit of the Assessor after completion of his roll (See Sec. 49.)

(8) Complaints may be made to the Court of Revision or to the County Judge under the Voters' Lists Act by any voter, that persons have been improperly entered or omitted from the roll.

(9) Any person who becomes qualified to vote after the return of the roll and before the time for appealing against the voters' list or applying to the Judge under the Voters' Lists Act shall be entitled to give, or any voter may give the requisite notice to have his name entered.

14c. The Assessor shall enter in a book the name, age and residence of every resident child between 8 and 14 years, also the name and residence of the parents or guardians of such children, and return such book with the assessment roll.

14d. Assessors are required to make an annual census of children between the age of 5 and 21 years, and the clerk shall report same to the inspector and secretary of the Board of Trustees. In townships the clerk shall report to the inspector and secretary of each school section—1893.

15. Land and personal property shall be assessed in the municipality where situated, and in cities and towns in the ward where the land lies, and personal property shall be assessed against any person in charge as well as the owner.

16. Land occupied by the owner shall be assessed in his name; when a married woman is assessed as owner the husband's name shall also be entered as occupant.

17. Unoccupied land shall be assessed against the owner, if he resides in the municipality or has a legal domicile or place of business or gives the notice under section 3, but if occupied by any person other than the owner then it must be assessed to the owner and occupant.

18. If the owner is a non-resident, but resides within the Province, then the land, if occupied, shall be assessed against the occupant and owner, but if unoccupied and no notice given it shall be assessed as land of a non-resident.

19. When the owner is not resident in the Province, and has not required his name to be entered on the roll, then if the property is occupied it shall be assessed in the name of the occupant, and he shall be deemed the owner for the purpose of imposing and collecting taxes, but if not occupied it shall be assessed as non-resident and it shall not be necessary that the name of the owner be inserted in the roll, but the name of the reputed owner or "owner unknown" may be entered.

19a. Lands purchased from and mortgaged to the Crown shall be assessed to the extent of the interest of the owner or purchaser, but nothing herein contained shall affect the interest of the Crown and not more than six years' arrears of taxes shall be collectable, but the taxes to the extent of six years shall be a charge on the land and payment thereof shall be enforced by sale, as in other cases.

20. Where land is assessed against owner and occupant or owner and tenant, both names shall be entered in brackets and the letters F and T shall be written opposite the names of the owner and occupant or tenant respectively, and the names shall be numbered.

(3) No ratepayer shall be counted more than once for municipal purposes, and taxes may be recovered from any present or future owner, tenant or occupant, saving his recourse against any other person.

21. When more than one name is given to the assessor as owners or occupants, they shall be assessed in proportion to what they own or occupy respectively; and if part of the land is owned by non-residents who have not required their names to be entered on the roll, the whole property shall be assessed in the names given to the assessor.

2. The share or interest of a member of a partnership may be assessed to him at his request, as if the same were his separate property.

3. A company, being owner, occupant, or tenant, may, upon giving the requisite notice to the clerk, require any part of the real property represented to be assessed for Separate School purposes, and not for Public School purposes, where a Separate School for Roman Catholics exists, and the assessor shall enter said company as a Separate School supporter in respect of such property; all other property of the company shall be assessed for Public School purposes. Provided that the portion of the property assessed for Separate School purposes shall bear the same proportion to the whole assessable property of the company that the amount of stock possessed by Roman Catholics bears to the paid-up shares or stock of the company (see form of notice in Act, sec. 21).

b. Such notice, based on a resolution of the company, shall be deemed sufficient, and shall be in force until withdrawn, varied or cancelled by some other notice.

c. The clerk shall keep such notice on file, subject to inspection, and the assessor shall search for all such notices before returning his roll, and conform thereto.

d. The word company includes any body corporate.

24. An occupant may deduct from his rent any taxes paid by him, if the same could also have been recovered from the owner or previous occupant, unless there is a special agreement to the contrary.

25. The assessor shall write opposite the name of a non-resident freeholder who requires his name to be entered on the roll the letters N. R. and the address.

26. Except in case of mineral lands, real and personal property shall be estimated at their actual cash value as they would be appraised in payment of a just debt from a solvent debtor:

1. In estimating the value of mineral lands, they shall be valued as other lands in the neighbourhood for agricultural purposes, and the income derived from any mine or mineral work shall be subject to taxation.

27. In assessing vacant ground or ground used as a farm, garden or nursery, not in demand for building purposes, in cities, towns or villages, the value of such ground shall be that at which sales of it can be freely made, and where no sales can be expected during the current year the assessor shall, where such ground exceeds two acres in cities and ten acres in towns and villages, value such land as if held for farming or gardening purposes, with such percentage as the situation calls for, and such land may be entered as so many acres, although surveyed into building lots, if unsold—1895.

2. Each lot shall be described and inserted in the roll, and shall be liable for a proportionate amount of the taxes, if sold for arrears of taxes.

28. When ground is not held for sale, but is enclosed and used with a residence as a paddock, park, lawn, garden or pleasure ground, it shall be assessed at a valuation which at 6 per cent. would yield a sum equal to a fair annual rental—unless the Council by by-law requires the same to be assessed like other ground.

2. The owners of islands in the lakes not exceeding 10 acres and not occupied more than three months in the year, and upon which no statute labour is done, shall not be liable for statute labour.

29. Every railway company shall annually transmit to the clerks of the municipalities in which any part of the roadway or other real property is situated a statement showing:

1. The quantity of land occupied by the roadway and value of same

2. The real property other than the roadway in use and occupation and its value.

3. Vacant land not in use and the value as if held for farming or gardening.

The clerk shall communicate such statement to the assessor, who shall deliver or transmit by post to any station or office of the company a notice addressed to the company of the total amount of assesment and the assesment for each kind of property mentioned in the statement.

29a. Plank, gravel, macadamized or other toll roads not owned by any municipal corporation, shall be assessed as real estate, and the assessor shall consider the value (1) of the land occupied by the road, (2) the material employed, (3) toll houses, buildings and gates, (4) quarries and gravel pits and roads used therewith, but shall not include bridges 100 feet in length.

29b. Every toll road owned by any corporation or person other than a municipal corporation shall be assessed in the minor municipality where it is situated, and when the road runs through more than one minor municipality each shall assess that part of the road which lies within its limits.

29c. Stock or shares held in any toll road and dividends arising therefrom are exempt.

30. In assessing lands of non-residents who have not required their names to be entered on the roll:

1. The assessor shall insert such land in a Non-Residents' Land Assessments roll.

2. If not sub-divided into lots it shall be designated by boundaries or other intelligible description.

3. If sub-divided into lots the assessors shall designate the whole tract as in case of undivided tracts; and if the sub-divisions are known they shall put down in a first column all the unoccupied lots by numbers and names alone from the lowest number to the highest; in a second column opposite the number of each lot, the quantity of land liable to taxation; in a third column opposite the quantity the value of such quantity, if a full lot the name or number is sufficient, if a part of a lot then by some other description.

ASSESSING PERSONAL PROPERTY.

31. Subject to the provisions of section 8 no person deriving an income from any trade or profession not declared exempt by this Act, shall be assessed for a less sum as his income during the year last past than the excess of such income over the exemptions specified in sec. 7 s. s. 23, 24 and 24a, and such excess shall be held as his net personal property unless he has other assessable property, which must be added to said excess of income.

31a. A Council may pass by-laws for imposing an annual business tax in respect of all classes of mercantile business, with or without classification, provided such tax does not exceed $7\frac{1}{2}$ per cent. of the annual value of the premises; and may classify different kinds of mercantile business and fix a business tax on the respective classes at a reasonable percentage on the annual value

of the premises, in which case the personal property belonging to the business shall not be liable to assessment or taxation.

2. The annual value referred to shall represent 7 per cent. on the assessed real value of the premises.

32. The beneficial owner of shares which do not stand in his own name may be assessed for the income he derives therefrom.

33. All personal property in the Province is assessable, whether that of residents or non-residents, and whether in possession or in the hands of an agent, and such property may be assessed in the owner's name as well as the agent or other person in possession.

2. The property is assessable in the municipality where it may happen to be.

3. This section does not apply to dividends payable to or other choses in action owned by a person residing out of the Province.

34. Personal property of an incorporated company other than those hereinafter mentioned shall be assessed in the same manner as if the company was incorporated.

2. Personal property of a bank or company investing the principal part of its means in gas works, water-works, plank or gravel roads, railways or other works requiring the investment of such means in real estate shall be exempt, but shareholders shall be assessed on the income derived from the company.

35. Personal property of a partnership shall be assessed against the firm at their place of business, and a partner shall not be assessed for any personal property which has been assessed against the firm.

2. If a partnership has more than one place of business, its personal property shall be assessed as located in the several branches; if this cannot be done the partnership shall elect at which place of business it will be assessed for the whole property, and shall produce a certificate at each branch of such assessment.

36. All the personal property of a person having a farm, office or other place of business shall be assessed in the municipality or ward where the business is carried on.

2. When a person has a place of business in different municipalities or wards, he shall be assessed for the personal property connected with the business in each place, or he shall be assessed for part at one place and part at another, when a certificate must be produced at each place of the amount assessed against him elsewhere.

When a person has no place of business he shall be assessed at his residence.

38. Every person who holds an office to which salary, wages or other compensation is attached, and performs his duties in a municipality where he does not reside, shall be assessed for such salary or wages at the place where he performs his duties, but if required shall produce a certificate of being otherwise assessed,

but this section shall not apply to clergymen, county municipal officers, Government officers or officers of minor municipalities, when the location of the office is fixed by competent authority, but the salary shall be assessed in the municipality where he resides.

39. The personal property of a person not resident within the Province shall be assessed against the agent or person in possession and shall be deemed the property of such agent or person for the purposes of this Act.

40. In case of personal property owned by more than one person resident in the municipality, each shall be assessed for his share only, but if held in a representative character each shall be assessed for an equal portion only.

41. Personal property under the sole control of a trustee or executor, shall be assessed against such person alone.

42. Such trustee or executor so assessed shall be represented as such and the assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real and personal estate held by him or in conjunction with others at the full value thereof or the proper proportion thereof, if others resident within the same municipality are joined with him as trustee or executor.

GENERAL PROVISIONS.

42. It shall be the duty of every person assessable to give all necessary information to the assessors, and if required by the assessor shall give a statement in writing, containing all the particulars respecting the real or personal property assessable against such person which are required on the assessment roll.

43. When any person resident within a municipality is liable to be assessed for income derived from stock held in any corporation, such corporation shall, at the written request of the assessor (delivered or mailed to the principal office of such corporation by registered letter) deliver or send by registered letter to such assessor a statement setting forth the names of the shareholders resident in such municipality liable to be assessed for their income; the amount of stock held and the amount of dividends and bonuses declared during the previous twelve months, such statement to be certified under the hand of the principal officer of the corporation in the Province.

44. Such statement shall not bind the assessor, but after making due enquiry he may assess such person for such real and personal property as he believes to be correct, and may omit his name or any property claimed by him if such assessor believes he is not entitled to be placed on the roll.

45. In case any person fails to deliver such statement mentioned in the preceding three sections when required by the assessor, or makes a false statement, he shall, on complaint of the assessor and upon conviction before a Justice of the Peace for the

county, forfeit and pay a fine to be recovered as other penalties upon summary conviction.

2. The fine for failing to deliver such written statement when required to do so under section 42 shall be \$20 and under section 43 shall be \$100, and for knowingly stating anything falsely therein shall be \$50—1897.

47. Every assessor shall leave for every resident or person having a place of business in the municipality, named on the roll, and mail to every non-resident who has required his name to be entered and has furnished his address to the clerk, a notice of the amount of his assessment and enter on the roll the date of delivery or posting of such notice.

1a. In any city where a by-law has been passed under the Assessment Amendment Act 1896 notice of assessment shall be served upon persons resident, or having a place of business within the city personally or by leaving such notice in the office or place of business of such person, and where such office or place of business is situate in any public building or in any building the apartments of which are occupied by different persons as places of business, the notice shall be left with the person assessed, or in his absence with some person employed in the particular office in which the person named in the notice is engaged, and if there be no such person, then by leaving the same in the particular office in which the person assessed is employed or engaged.

3. The assessor shall not be required to give or transmit any notice to a farmer's son, but in any notice to a farmer under this section the assessor shall set forth the name of every person entered in said roll as son of such farmer.

4. Any notice necessary to be served upon a farmer's son under this Act shall be deemed to be so served if left with a grown person at such farmer's residence.

5. In this section "Farmer's son" and "Farmer" shall have the same meaning as in section 79 of the Consolidated Municipal Act 1892—1893.

47a. In case of a municipality in which there are supporters of a Roman Catholic Separate School therein or contiguous thereto, there shall be printed, written across or added to the assessor's notice to every ratepayer the words, "You are assessed as a Separate School supporter," or "You are assessed as a Public School supporter," as the case may be.

2. In case of a change is assessing a person from Separate School supporter to Public School supporter, or vice versa, the assessor is required to notify the ratepayer of such change—1893.

47b. Where the list required by the first section of the Act to Amend the Public and Separate Schools Acts is prepared, the assessor is to be guided thereby in ascertaining who have given the notices which are by law necessary to entitle supporters of

Roman Catholic Separate Schools to exemption from the Public School tax.

49. Subject to sections 52 and 54, every assessor shall begin to make his roll not later than the 15th day of February, and shall complete the same on or before the 30th day of April, and shall on affidavit or declaration, verified on oath or affirmation in and according to the form given in this section (see form cap. 48, sec. 49). See form oath on completion of roll (1897, sec. 1).

50. Subject to section 54, every assessor shall on or before the 30th day of April, deliver to the clerk of the municipality such roll completed and added up with affidavits attached, and the clerk shall immediately file the same in his office for inspection by all owners or who are in possession of property or in receipt of incomes in the municipality.

51. When a person claims that he or another person should be entered on the assessment roll as entitled to be a voter, and the assessor has reason to suspect that such claimant has not a just right to be assessed, it shall be the duty of the assessor to make reasonable enquiries before entering such person on the roll.

2. Any person entitled to be assessed shall be so assessed without any request, and shall have the right to apply, complain or appeal to a Court or Judge to have the name of any other person entered on the assessment roll unless such other person actually dissents therefrom.

Any person who wilfully procures or causes the insertion of a name of a person in the assessment roll, or causes the assessment of a person at too high an amount, to give a person not entitled thereto an apparent right to be a voter, or who causes the insertion of a fictitious name on the roll, or who wilfully causes the omission of a name from the roll or causes the assessment of a person at too low an amount, with intent to deprive any person of the right to be a voter, shall, upon conviction, be liable to a fine not exceeding \$200 and to imprisonment until the fine is paid, or to imprisonment in the common gaol for a period not exceeding six months, or to both fine and imprisonment.

The word "voter in this section shall have the meaning given thereto by The Ontario Voters' Lists Act—1889.

Special provisions relating to Counties, Cities, Towns and Villages.

52. In cities, towns and incorporated villages the assessment may be taken between the 1st day of July and the 30th day of September, the rolls being returnable to the clerk on the 1st day of October, the Court of Revision to be on the 15th day of November, and final return from the Judge on the 31st of December; such assessment may be adopted by the Council of the following year on which to levy the rate for the year and in the year following the passing of the by-law the Council may adopt the assessment of the preceding year as the basis of assessment of that year. In cities with a population of 30,000 the assessment may be made between

May 1st and September 30th, but this shall not affect 54 V., C. 82, s. 13—1895.

2. When there has been delay in completing the final revision of the roll beyond 31st December, the Council may adopt the assessment when so revised for levying rates.

3. When an addition has been to a city or town subsequent to the 30th of September, the Council of said city or town may, by by-law in the succeeding year, adopt the assessment of said addition as last revised before being added as the basis for said part for that year, and the levying of a proportionate share of the taxation upon said addition shall not invalidate either the assessment of the remainder or the tax levied thereon; the qualification of voters in said addition shall for such succeeding year be the same as required in the municipality from which it has been taken.

4. In case the Council shall adopt the provisions of this section in any year when there has been an assessment made, a by-law may be passed adopting the assessment roll previously made and revised in such year, and such assessment roll shall be subject to revision in the manner provided by sub-section 1 of this section.

52a. (1) (2) A city with a population of over 100,000 may, by by-law, cause the assessment to be taken at any time prior to 30th September and fix separate dates for the return of the roll for each ward or sub-division thereof, and may provide for holding a Court of Revision to hear appeals from each ward or sub-division up on return of the assessment roll for same.

(3) The County Judge may sit from time to time throughout the year to hear appeals in respect to each roll, the time for appeal to the Court of Revision being five days from the time of the return of the roll, and from the Court of Revision to the Judge three days.

(4) The Judge shall hear such appeals within ten days after Court of Revision and shall complete his revision before the 20th of October.

(5) The assessment so concluded may be adopted by the Council of the following year, strike the rate of taxation and levy the taxes thereon.

(6) Provided that if the final revision has not been completed at the above date, the Council may adopt the assessment when finally revised and levy the taxes thereon.

(7) When a by-law has been passed as aforesaid, sections 64 and 68 shall not apply in so far as relates to time of appeal and notice, but the clerk shall give five days' notice to parties interested in the appeal of the sitting of the Court of Revision, and in case of appeal to the County Judge, five days' notice shall be given of the day fixed by the Judge for hearing the appeal, notices to be served as in case of appeals to Court of Revision.

(8) Sections 64 and 68, where not inconsistent herewith, shall apply to appeals hereunder—1896.

53. In cities, towns, townships and villages, taxes, sewer rents, etc., may be made payable into the office of the treasurer or collec-

tor by any day or days named in the by-law and in bulk or by instalments, and may allow a discount for prompt payment.

2. A percentage charge of five percent. or less may be imposed where default is made in prompt payment; in towns, villages and townships where no day has been appointed for payment, such percentage may be imposed when the taxes have not been paid by the 14th of December, and the amount shall be added to the tax payable, 14 days' previous demand or notice having been given as hereafter provided.

3. The notice or demand mentioned in section 123 may be given or made by the collector at any time after the receipt of his roll and may be acted upon at any time after the expiration of such 14 days' notice or after the day appointed for payment, whichever shall last happen.

4. The said percentage tax may be imposed on the lands of non-residents whose names have not been set down on the assessor's roll, if the tax, rent or rate or instalment thereof has not been paid before the 1st day of November in each year, and such additional percentage shall be added to the tax in the return to be made under section 121, and if the return shall be made before that date and the tax or instalment be afterwards paid before such date, the additional percentage shall not be chargeable.

54. County Councils may pass by-laws for taking assessments in towns, townships and incorporated villages between 1st February and 1st July.

2. If the time is extended for completing the assessment rolls beyond the 1st day of May, then the time for closing the Court of Revision shall be six weeks from the day to which such time is extended, and for final return in case of appeal twelve weeks from that day.

COURT OF REVISION.

55. If a Council consists of not more than five members, such members shall be the Court of Revision.

56. If more than five members, then five shall be appointed a Court of Revision. (Sections 55 and 56 shall not apply to cities) —1897.

56a. (1, 2) Sections 55 and 56 shall not apply to cities having 30,000 of a population; but three members shall be appointed a Court of Revision, one by the mayor, one by the Council, and the third shall be the official arbitrator, and if there is no such official, then the sheriff shall be the third member. If a city has 100,000 inhabitants, the members of said Court shall be paid not more than \$500 per annum, and in cities having more than 30,000 and less than 100,000 the amount shall not be more than \$300 per annum, and in other cities such sum per annum as the Council shall by by-law or resolution provide.

(3) No member of the City Council and no officer or employee of the City Corporation shall be a member of the Court of Revision.

(4) Such members shall hold office until their successors are appointed, and the mayor or Council may each or either of them, after the organization of a new Council and before the 1st day of March, appoint a member of such Court of Revision in place of any member appointed by the mayor in a preceding year.

(5) Two members shall form a quorum, and in case of death or resignation of a member the mayor or Council appointing such member shall immediately appoint a successor; and in case of a vacancy in the office of sheriff or if the sheriff is unable to act where there is no official arbitrator, the registrar of deeds for the county whose office is in the city shall act as third member of the Court—1897.

57. Every member of a Court of Revision shall take the oath or affirmation prescribed in this section before the clerk of the municipality.

58. Three members of the Court of Revision shall be a quorum and a majority may decide all questions, but no member shall act when an appeal is being heard respecting property in which he is interested.

59. The clerk shall be clerk of the Court.

60. The Court may meet and adjourn at pleasure and may be summoned to meet at any time by the head of the municipality, but the first sitting shall not be held until ten days after the expiration of the time within which notice of appeals may be given to the clerk.

61. The Court shall try all complaints in regard to persons wrongfully placed upon or omitted from the roll or assessed at too high or too low a sum.
GAL 8—Assessment Act.

62. The Court or some member may administer an oath to any party or witness and issue a summons for a witness.

63. Any person who, without good reason, fails to attend the Court or before a Judge under the provisions of this Act, after being summoned and tendered for his time 75 cents per day and travelling expenses, if he resides more than three miles from the place of trial, or, if being present, refuses to give evidence, shall incur a penalty of \$25 and costs—1894.

PROCEEDINGS FOR TRIAL OF COMPLAINTS.

64. (1) Any person complaining of an error or omission in the roll in regard to himself may personally or by agent notify the clerk or assessment commissioner of his grievance, giving his name and address—1893.

(2) Such notice shall be given within 14 days after the time fixed for the return of the roll or after the actual return of the roll.

(3) An elector may give notice in a similar manner in regard to an improper assessment of any person, and the clerk shall notify such person and the assessor when the matter will be tried by the Court.

(4) The clerk shall post up in a public place within the municipality or ward a list of all complaints against the assessor's return and the matter complained of, stating the time when the complaints will be heard, and no alteration shall be made in the roll unless upon complaint.

(5) The clerk shall enter appeals in the order in which they are received, and the Court shall proceed in the same order as nearly as may be but may grant an adjournment of any appeal.

(6) Form of list.

(7) The clerk is required to advertise the first sittings of the Court in a newspaper published in the municipality, if any, otherwise in a paper published in the nearest municipality, ten days before such sitting.

(8) The clerk shall cause to be left at the residence of each assessor a list of all complaints respecting his roll.

(9) He shall also prepare a notice according to the form given for each person with respect to whom a complaint has been made.

(10) If the person resides or has a place of business in the local municipality, the clerk shall cause the notice to be left at the person's residence or place of business.

(11) If the person is not known, the notice shall be left with a grown person on the assessed premises, if any person is so resident, otherwise the notice shall be addressed to such person through the postoffice.

(12) Every notice shall be completed as aforesaid six days before the sittings of the Court.

(13) The clerk may procure assistance in effecting the service required, and in case of failure the Court may adjourn the time for hearing appeals where the services were not effected in time.

(14) In case the complaint is in respect of overcharge on personal property or income, a declaration may be made by the party or his agent according to the form given, and no abatement shall be made from the amount of income on account of debts due, nor from the value of personal property other than income in respect of debts, except debts due for or on account of such personal property, and the Court shall enter the person at the amount specified in such declaration unless dissatisfied therewith, when the Court may examine the party making the declaration and any witnesses on oath, and confirm, alter or amend the roll according to the evidence.

(15) In other cases the Court, after hearing the assessors and parties interested, shall confirm or amend the roll, and may in determining values have reference to values of land in the vicinity, and may increase the assessment or change it by assessing the right person, when the clerk shall give such person or his agent

four days' notice, within which time he must appeal if he so desires.

(16) It shall not be necessary to hear the parties or officials on oath unless the Court deems it necessary or where evidence is tendered by either party.

(17) If either party fails to appear, the Court may proceed *ex parte*.

(18) In case of palpable errors, the Court may extend the time for making complaints ten days further, and may then determine the matter and the assessor may be the complainant.

(19) Subject to sections 52 and 54, the duties of the Court of Revision shall be completed by the 1st day of July, except in Shuniah, where the rolls shall be finally revised before the 15th of July, and except in municipalities coming under Chap. 185 R.S.O. —1887.

(20) In case of any appeal the Court of Revision or Judge may re-open the whole question of assessment, make necessary corrections, and place the accurate amount of assessment on the roll before handing the same over to the clerk.

65. The roll, as finally passed by the Court and certified by the clerk as passed, shall, except as altered on appeal to the Judge, be valid and bind all parties, notwithstanding any errors or irregularities of procedure in relation to the roll.

66. A copy of any assessment roll or part thereof, written or printed without erasure or interlineation, under seal of the corporation and certified as a true copy by the clerk, shall be received as evidence in any Court without proof of seal or signature or production of the original roll.

67. The Court shall, before or after the 1st day of July, receive and decide upon a petition from any person assessed for a tenement which has been vacant more than three months in the year, or who declares that through sickness or poverty he is unable to pay the taxes, or who, by error in the roll, is overcharged more than 25 per cent. on the sum he ought to be charged, and the Court may, subject to any by-law, remit or reduce the taxes or reject the petition, and the Council may make by-laws in this behalf or repeal or amend the same.

(a) Arrears of taxes on a block of land which has been subdivided, a plan registered and sales made thereunder, may, after notice to all owners, be apportioned according to the relative values of the lots at the time of the assessment, and payment of the amounts so apportioned shall be in full satisfaction of the taxes thereon. This proviso is retroactive, but does not apply to lands advertised for sale for taxes.

(b) An appeal may be had to the County Judge against the division or appointment of the Court of Revision by the municipality or by any owner or owners.

(c) Notice of such apportionment shall be given forthwith by the clerk of the municipality to the treasurer thereof in cities and separated towns, and the county treasurer in other cases, and such

treasurer shall enter the same, after which each lot shall be liable for its portion of taxes and be liable to be sold for arrears as if originally assessed—1894.

APPEALS FROM COURT OF REVISION.

68. An appeal may be had to the Judge against a decision of the Court or omission to decide an appeal.

(2) Within five days after the time for closing the Court, notice of the intention to appeal must be given to the clerk (or assessment commissioner), except in Shuniah, where the notice shall be given within ten days after the 1st day of August (and except municipalities coming under Cap. 185, R.S.O., 1887.

(3) A list of such appeals shall be forwarded to the Judge by the clerk immediately after the time has expired for filing same, and the Judge shall fix a time and place for hearing same.

(4) The clerk shall give notice to all parties appealed against as under section 64, and in case of failure the Judge may direct service for some subsequent day.

(5) The clerk shall post a notice in his office or place of holding meetings of Council, giving names of appellants and parties appealed against, cause of appeal and date for hearing same.

(6) The clerk shall be clerk of the Court.

(7) The Judge shall hear the appeals and adjourn from time to time, but must determine all appeals before the 1st day of August, except in Shuniah, where appeals must be determined before the 15th of September, and except in cases provided for by sections 52 and 54, and except in case of municipalities provided for under Cap. 185, R.S.O., 1887.

(8) A subpoena may issue from the County Court to compel attendance of witnesses before Judge on an appeal or for new trial—1894.

69. The person having charge of the assessment roll as passed by the Court of Revision shall produce the same at the Judge's Court together with all papers connected with the appeals, and the roll shall be amended as ordered by the Judge, who shall initial the alterations, and, if the decision is reserved, the clerk shall, when it is given, make the necessary amendments and write his name against the alterations.

70. The Judge shall have all the powers for compelling attendance of witnesses or other persons, production of papers, and enforcement of orders as might be exercised in the Division or County Court.

(2) When questions of fact are involved in an appeal the hearing shall be in the nature of a new trial and further evidence may be given; costs to be in the discretion of the Judge—1894.

71. Style of proceedings.

72. The costs of any such proceedings shall be in the discretion of the Court or Judge, and if ordered by the Court, shall be en-

forced by a distress warrant under the hand of the clerk and seal of the municipality; if by the Judge, by execution to be issued as he may direct from the County or Division Court in the same manner as an ordinary judgment for costs in such Court.

73. The costs chargeable may be the costs of witnesses and procuring their attendance and none other, to be taxed by the Division Court scale, and if execution issues the costs thereof may be collected thereunder.

73a. County Court Judges shall be entitled for hearing appeals to the same sums as for revising voters' lists.

74. The decision of the Judge shall be final, and the clerk shall amend the rolls accordingly.

75. When the roll has been finally revised and corrected the clerk shall, within 90 days, transmit to the county clerk a certified copy thereof under a penalty of not less than \$10 nor more than \$20.

Appeals when Large Amounts Involved.

76. In case of an appeal by a person, partnership or corporation, where the assessment aggregates \$20,000, the party appealing shall have the right, upon depositing \$75 with the clerk for travelling expenses, to have the appeal heard by the County Judge and the Judges of the County Court of the adjoining counties whose county town is nearest and next nearest to the court house where the appeal will be heard, and the first named Judge shall fix a day for the hearing, and the clerk shall notify the other Judges by post prepaid, also the party appealing. If the property is in a County Court district, the appeal will lie to a board consisting of the Judges of the counties constituting such district—1895-7.

(2) If the appeal lies to a stipendary magistrate of a district or provisional county where the property is situate and the assessment exceeds \$20,000, the party shall have the right to appeal to such magistrate or, on depositing with the clerk \$50 for travelling expenses, to the Judge of the County Court of the county to which such district is attached for judicial purposes, the procedure to be the same as an ordinary appeal to a County Judge.

(3) Sections 68 to 77, inclusive, shall apply to all appeals under the two preceding sub-sections, and the Judges shall have the powers and duties assigned to the Judge by said sections.

(4) When three Judges hear the appeal, the decision of a majority shall prevail, subject to appeal to the Court of Appeal—1897.

(5) Upon certificate of the Judges as to their travelling expenses, the clerk shall pay out of the moneys deposited with him the amount of such expenses and a sum not exceeding \$5 per day for services, and refund the balance to the party depositing the same.

(7) An appeal shall lie to the Court of Appeal from any decision of said Judges subject to any rule of Court relating thereto, the procedure to be the same as an appeal from a County Court,

and the appeal may be heard by three Judges of the Court of Appeal, and the decision of a majority shall be final.

76a. (1-5) A County Judge may after judgment submit a statement on any question of general application which has arisen under this Act or upon an appeal of a person, partnership or corporation assessed to an amount aggregating \$10,000, to the Lieutenant-Governor in Council, who may, with or without such statement, refer a case on any such question to a Judge of the Court of Appeal for an opinion thereon, whose duty it is to hear arguments, upon ten days' notice being given by the registrar of the Court, posting same in each division of the High Court at Osgoode Hall, Toronto, and upon service upon any persons required to be served by the Judge and certify his opinion to the Governor, which opinion shall be forthwith published in the Ontario Gazette and a copy be sent to every Judge of a county, security for costs to be in the discretion of the Governor—1894-1897.

(6) Such proceedings shall not delay the final revision of the rolls or collection of taxes, nor shall any order, decision or judgment alter, vary or invalidate any assessment or collector's roll made prior to such order or judgment.

(7) The Judge may refer the case to the full Court for hearing and adjudication—1894.

APPEALS BY NON-RESIDENTS.

77. A non-resident may complain by petition to a Council at any time before the 1st day of May in the year next following that in which an assessment is made if such complaint was not previously tried, and such Council shall at its first meeting, after one week's notice to the appellant, try and decide upon such complaint, and all decisions may be appealed as provided by section 68 and following sections; if the lands have been assessed 25 per cent. higher than similar lands of residents, the taxes rated on such excess shall be struck off. If the land is sub-divided into lots and owned by the same party, statute labour tax shall be charged only on the aggregate assessment.

EQUALIZATION OF ASSESSMENTS.

78. County Councils shall, not later than the 1st day of July and before imposing any rate, subject to sections 52 and 54, examine the rolls of the several municipalities in the county for the previous year to ascertain if the values in each bear a just relation to the others, and may for county purposes increase or decrease the several aggregate valuations so as to produce a just relation of values in the county; but the aggregate valuation of the County as made by the assessors shall not be reduced.

79. (1) Any municipality dissatisfied with the equalization may, within ten days after the decision of the Council appeal by notifying the clerk of its willingness to have the final equalization made by the County Judge.

(2) The Council shall at the same session decide if it is willing to have the equalization made by the County Judge.

(3) In case any party to the appeal objects to the equalization by the County Judge, the clerk shall notify the Provincial Secretary, giving the names of the parties objecting.

(4) The Governor in Council, upon receipt of such notice, may appoint two persons, one of whom shall be the sheriff or registrar of the county and the other a Judge of another county, who, with the County Judge, shall form a Court, and the said Court shall, at the time and place appointed by the Governor in Council, proceed to hear and determine the appeal, and the judgment shall not be deferred beyond the 1st day of August, except as provided by sections 52 and 54; and the Court shall equalize the whole assessment of the county.

(5) The members of the Court shall each be entitled to a sum not exceeding \$10 per day for services, and the Judge of the other county shall be allowed travelling and other expenses to be paid by the county.

(6) Two members shall form a quorum.

(7) When all parties to the appeal agree to have the final equalization made by the County Judge, the clerk shall forthwith notify the Judge, who shall appoint a time for the hearing within ten days thereafter, when he shall proceed to hear the appeal; subject to sections 52 and 54, judgment shall not be deferred beyond the 1st day of August, and the Judge shall equalize the whole assessment of the county.

(8) The appointment of county valuers shall not affect the appeal, but the report of such valuers shall be open to review by the Judge or Court.

(9) The costs shall be in the discretion of the Judge or Court and be subject to taxation on the County Court scale.

(10) In case any change is made by the Court or Judge in the assessment the clerk shall be directed to increase or reduce the rate imposed so as to produce the sum required by the Council.

80. In case any copy of the assessment roll has not been returned, the County Council may equalize the valuations on the best information obtainable, and the rate imposed shall be valid.

81. The report of valuers shall be attested on oath as required of assessors by section 142.

82. In apportioning the county rate the Council shall make the amount of property returned on the assessment rolls, or reported by valuers as finally revised and equalized for the preceding year, the basis upon which the apportionment is made.

83. When a new municipality is formed, having no assessment roll, the County Council shall examine the rolls of the muni-

cipality of which such new municipality formed a part and ascertain the proportionate assessment.

84. When a sum is to be levied for county purposes or for a particular locality, the Council shall direct by by-law what portion shall be levied in each municipality.

85. The county clerk shall, subject to sections 52 and 54, certify to the clerks of the local municipalities, before the 15th day of August, the total amount to be levied therein for county purposes or for any locality, and such clerks shall calculate and insert the same in the several collectors' rolls.

86. Nothing herein contained shall alter or invalidate special provisions for collecting a rate for interest on county debentures.

STATUTE LABOUR.

87. Persons in Her Majesty's naval or military service on full pay, non-commissioned officers or privates of the volunteer force, certified by the company officer as efficient, shall not be liable to perform statute labour, except such volunteer is assessed for property.

88. Every other male inhabitant of a city, town or village between 21 and 60 years of age, not exempt nor assessed and whose taxes do not amount to \$2, shall be taxed \$1 yearly instead of statute labour, to be collected as the Council may by by-law direct.

89. The Council may reduce or abolish the amount to be so paid.

90. Subject to section 89, no person shall be exempt from the tax mentioned in section 88, unless he produces a certificate that he has performed the labour or paid the tax elsewhere.

91. Subject to the next section, every male inhabitant of a township between said ages, and who is not assessed, and is not exempt, shall be liable to one day of statute labour on the roads of the township.

92. The Council of the township may reduce the amount of, or abolish statute labour within the township.

93. Every person assessed for not more than \$300 shall be liable to 2 days' statute labour; from \$300 to \$500, 3 days; from \$500 to \$700, 4 days; from \$700 to \$900, 5 days, and for every \$300 or fractional part over \$150, one additional day. But the Council may by by-law generally and rateably reduce or increase the number of days labour to which all persons assessed or otherwise shall be liable, so that the statute labour shall be in proportion to the assessment.

(2) In case of farm lots laid out into village lots in townships and owned by non-residents who have not required their names to be entered on the roll, the statute labour shall be commuted on the list under section 121, where the lots are under the value of \$200, to a rate not exceeding $\frac{1}{2}$ per cent. on the valuation,

but the Council may by a general by-law direct a less rate to be imposed—1897.

94. The Council of a township may by by-law commute the whole or part of the statute labour at not more than \$1 per day, which tax shall be entered on the collector's roll and collected like other taxes.

95. Any local municipal Council may by by-law passed for that purpose, fix a rate not exceeding \$1, at which residents and non-residents may commute their statute labour.

96. When no such by-law is passed, non-resident statute labour in townships shall be commuted at \$1 per day.

97. Farmers' sons entered on the roll, if not otherwise exempt, shall be liable to perform statute labour or commute therefor as if he were not assessed.

(2) Every tenant farmer's son resident on the farm shall be exempt from statute labour as if he were the son of an owner and jointly assessed.

98. Any person liable to pay the sum named in sections 88 or 94 shall pay the same to the collector within two days after demand, and in case of default the collector may levy the same by distress with costs of the distress, and if no sufficient distress can be found, then, upon summary conviction before a Justice of the Peace, the person liable shall incur a penalty of \$5, with costs, and in default of payment shall be committed to gaol for a term not exceeding 10 days with hard labour, unless the penalty and all costs are sooner paid.

(2) Any person making default in performing statute labour under section 91, when required so to do, after six days' notice shall incur a penalty of \$5, and upon summary conviction before a Justice of the Peace such Justice shall order the same, together with the costs of prosecution and distress, to be levied by distress of the offender's goods and chattels, and in case there is no sufficient distress such offender may be committed to the gaol for a term not exceeding 10 days, with hard labour, unless the penalty and all costs are sooner paid.

(3) All sums and penalties, other than costs, shall be paid to the treasurer of the local municipality and form part of the statute labour fund.

99. Non-residents who have not required their names to be entered on the roll shall not be permitted to perform statute labour, but a commutation tax shall be charged against every separate lot, according to its assessed value, and the moneys received from such commutation shall be expended in the statute labour division where the land is situate.

100. In case a non-resident whose name is entered on the roll does not perform the labour or pay the tax the overseer shall return him as a defaulter to the clerk before the 15th day of August, and the clerk shall enter the amount against him in the collector's

roll, and in all cases, resident or non-resident, the statute labour shall be rated against each separate lot according to its assessed value.

(2) When a person is assessed for lots or parts of several lots not aggregating more than 200 acres, the parts shall be rated as if in one lot, and the statute labour shall be rated against any excess of such parts in like manner, but every resident shall have the right to perform his whole statute labour in the division where his residence is situate, unless otherwise ordered by Council.

101. If a resident owner, tenant or occupant, after notice, makes default in performing labour or paying commutation tax, the overseer shall return him as a defaulter to the clerk before the 15th day of November, and the clerk shall enter the amount of the tax against his name in the collector's roll of the next following year for collection—1897.

(2) The clerk shall notify the overseer for such division in the following year of the amount of such tax, and the overseer shall expend the amount in his division and give an order on the treasurer to the person performing the work.

STATUTE LABOUR IN UNINCORPORATED TOWNSHIPS.

102. Twenty resident landholders in an unincorporated township (either alone or in union with some other township) shall have the right to have a public meeting called to elect road commissioners.

103. Such persons shall sign a requisition authorizing some person, resident or otherwise, to call a meeting of resident landholders of the township for the purposes aforesaid.

104. In case the person so named declines or neglects to call a meeting for ten days, any three persons who signed the requisition may call the meeting.

105. Six days' notice shall be given of the place, day and hour of holding the meeting, and such notice shall be placed in six places in the township.k..

106. Commissioners shall be elected at the meeting, not less than three nor more than five.*.....

107. If the person named in the requisition is present he shall be entitled to be chairman, if absent or declines to act the landholders may appoint a chairman, who shall act as returning officer and have a casting vote, although he may not be a landholder; a secretary shall also be appointed to record the proceedings.

108. The landholders shall decide how the voting is to be conducted, and if by open vote then one commissioner at a time shall be elected, if by ballot then all the commissioners shall be voted for at the same time.

109. At the request of any two landowners, the chairman shall direct the secretary to record the names of all persons voting and (unless the vote is by ballot) how each votes.

110. If objection is taken to the right of any person to vote the chairman shall administer an oath or affirmation to such person in the form under this section.

111. The commissioners shall hold office until the 31st day of December, and take a declaration of office similar to a municipal councillor.

112. They shall meet within a fortnight after their election and name the roads, places and times where statute labour is to be performed. |.....

113. The time for performing statute labour shall be not earlier than 20th June nor later than 20th July, unless the said meeting form two days' statute labour for every 100 acres he holds, and for should direct otherwise.

114. Each owner or locatee of land may be required to per- the second ten acres cleared an additional day, and for every twenty acres cleared after the first ten acres an additional day; each householder may be required to perform one day's labour.

(2) Any landowner owning less than 100 acres may be required to perform statute labour as the commissioners may direct, not exceeding the above scale where the land is part cleared and not exceeding two days where no part of the land is cleared.

115. The Commissioners shall act as overseers, and may each be paid for two days labour at \$1.25 per day if such time is expended above the number of days labour he may be required to perform; they may appoint overseers and require returns to be made, and shall have the same powers as municipalities in refer- ence to statute labour.n.-

116. Any person may commute his statute labour at \$1 per day, which shall be expended on the roads where the labour should have been performed.

117. The commissioners may call a meeting in January for the election of their successors, and in default a meeting may be called as hereinbefore provided.7

118. Any person refusing or neglecting to perform his statute labour after six days' notice shall incur a penalty of \$5 and \$1 additional for each day that he may make default, to be expended on said roads, and on conviction before a Justice of the Peace the Jus- tice shall order the penalty and all costs to be levied by distress of the offender's goods and chattels.

118a. The commissioners shall serve during the term for which they are elected, or forfeit the sum of \$5, which may be sued for by any three debtors.yrqg.

COLLECTION OF RATES.

119. The clerk of every local municipality shall prepare collec- tor's rolls and shall insert in proper columns therein the name of every person assessed, the assessed value of his real and personal

property and taxable income, as finally revised, also the amount chargeable for "County Rates," "Township Rate," "Village Rate," "Town Rate," or "City Rate," as the case may be, the commutation of statute labour, school rates and other special rates which are required to be kept distinct, each rate to be calculated separately and a special heading provided for each such rate.

119a. The Council of a city or town may by by-law provide that the clerk shall make a collector's roll or rolls, as may be necessary, containing all the information required herein to be entered by the collector therein; and in such roll or rolls he shall set down the names in full of every person assessed and the assessed value of his real and personal estate and taxable income, as ascertained after the final revision of the assessments and opposite said assessed value as therein described of each respective person, he shall set down in a column the amount for which the person is chargeable, for all sums ordered to be levied by the Council of the municipality for the purposes thereof. |.....

(2) Appended to each and every such roll or rolls there shall also be a table setting forth the following information, viz.:-

(a) The total amount of taxes levied and collected under and by virtue of such roll or rolls; (b) the name and amount of each rate levied by the municipality which is required by law or by the by-law imposing it to be kept distinct and accounted for separately, and specifying the aggregate proceeds of each such rate so levied and collected—1896.

120. Moneys payable to the Treasurer of the Province shall be assessed, levied and collected and entered on the roll in the same manner as local rates, and the clerk shall deliver the roll, certified under his hand, to the collector on or before the 1st day of October or such other day as may be prescribed by a by-law of the municipality. —up? Hin,x

121. The clerk shall also prepare a roll in which he shall set down the names of non-residents not entered on the assessor's roll, with the value of every lot, part of lot or parcel as ascertained after the revision of the rolls, and shall enter opposite each lot or parcel all rates or taxes and percentages, if any, under section 53 hereof, and shall transmit such roll, properly certified by his hand, to the treasurer of the county or city or town, as the case may be, on or before the 1st day of November.8atec

COLLECTORS AND THEIR DUTIES.

122. The collector, upon receiving his roll, shall proceed to collect the taxes therein mentioned.

123. In cities and towns he shall call at least once on the person taxed or at the place of his usual residence or domicile, or place of business, if within the local municipality, and shall demand payment of the taxes payable by such person and shall leave with the person taxed at his residence, domicile or place of business,

or upon the premises in respect of which the taxes are payable, a written or printed notice specifying the amount of such taxes, and shall at that time enter on his roll the date thereof opposite the name of such person, and such entry shall be prima facie evidence of such demand; such notice shall contain a schedule showing the different rates and the amount on the \$ to be levied for each rate to make up the aggregate mentioned in the notice.

(2) In places other than cities and towns he shall call at least once on the person taxed or at his residence or place of business, if within the municipality, and shall demand payment of the taxes payable by such person, or if empowered by a by-law of the municipality he shall leave with the person taxed or at his residence or place of business a written or printed notice specifying the amount of the taxes, and shall then enter the date thereof on his collection roll, opposite the name of the person taxed, which shall be prima facie evidence of such demand.

124. Subject to section 53, in case a person neglects to pay his taxes for fourteen days after such demand or after notice served as aforesaid, or in case of cities and towns, after such demand or notice as aforesaid the collector may by himself or agent, subject to the exemption provided by sections 27 and 28 of the Act respecting the Law of Landlord and Tenant, levy the same with costs by distress of the goods and chattels of the person who ought to pay the same, or of any goods and chattels in his possession wherever the same may be found within the county in which the local municipality lies.

(2) If at any time after demand has been made or notice served, pursuant to such by-law, or in case of cities and towns after demand made or notice served by the collector, and before the expiry of the time for payment of the taxes the collector has good reason to believe that any party by whom taxes are payable is about to remove his goods and chattels out of the municipality before such time has expired and makes affidavit to that effect before the mayor or reeve of the municipality or before a Justice of the Peace, such mayor, reeve or Justice shall issue a warrant to the collector authorizing him to levy for the taxes and costs in the manner provided by this Act, although the time for payment thereof may not have expired and such collector may levy accordingly.

(3) A city shall for the purposes of this section be deemed to be within the county of which it forms judicially a part.

(4) The costs chargeable in respect of any such distress and levy shall be those payable to bailiffs under the Division Courts Act.

(5) No person shall make any charge for anything in connection with any such distress or levy unless such thing has been actually done

(6) In case any person offends against sub-sec. 5 of this section or levies a greater sum for costs than is authorized by sub-sec. 4, proceedings may be taken against him as in cases provided by sections 2 to 7, inclusive, chap. 63, R.S.O., 1887, and all the provisions of said sections shall apply—1897.

In case of distress for non-payment of taxes where the owner or person assessed is not in possession, the goods and chattels on the premises not belonging to the person liable for the taxes shall not be subject to seizure—1896.

125. The collector shall transmit by post to non-residents, in accordance with the notice given by such non-resident, a statement and demand of the taxes charged against them and shall at such time enter the date thereof on the roll opposite the name of such person, which shall be evidence of the time thereof, and such demand shall contain the name and postoffice address of such collector.

126. In case of the land of non-residents entered on the roll, the collector, after one month from the date of the delivery of the roll to him and after fourteen days from the time such demand as aforesaid has been so transmitted by post, may make distress of any goods and chattels upon the land in the same manner and subject to the same limitations as provided in section 124—1896.

127. The collector shall post notices in at least three public places of the municipality giving at least six days' notice of the time and place of such sale and the name of the person whose property is to be sold, and shall at the time named in the notice sell at public auction the goods and chattels distrained, or so much thereof as may be necessary.

128. If the property has been sold for more than the taxes and costs and no claim is made to the surplus by any other person, such surplus shall be returned to the person who held the property when the distress was made.

129. If such claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant.

130. If the claim is contested, the surplus shall be paid to the municipality treasurer, who shall retain the same until the rights of the parties have been determined.

131. Taxes not recoverable in manner provided by this Act may be recovered with interest and costs as a debt due the municipality, in which case a copy of so much of the collector's roll as relates to such taxes, certified by the clerk, shall be prima facie evidence of the debt.

131a. Where taxes are due upon any premises occupied by a tenant who is not liable to pay the same, such tenant, upon receiving notice from the collector, is required to pay to such collector to the amount of the taxes and costs, and the collector shall have full authority to collect the rent for such purpose—1896.

132. In towns, villages and townships every collector shall return his roll to the treasurer on or before the 14th day of December in each year or on such day in the next year not later than the 1st day of February as the Council may appoint, and shall pay over the amount payable to such treasurer, specifying in a separate column how much is for each separate rate, and shall make oath before the treasurer that the entries required by sections 123 and 125 in each case has been truly stated by him in the roll.

(2) In towns and villages the collector shall pay to the treasurer weekly the amount of taxes collected—1894.

(3) In townships the collector shall pay to the treasurer once in every two weeks the amount of taxes collected.

133. In case the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as aforesaid, the Council may by resolution authorize the collector or some other person to continue the levy and collection of the unpaid taxes in the manner and with the powers provided for the general levy and collection of taxes.

(2) No such resolution shall alter or affect the duty of the collector to return his roll or shall in any manner whatsoever invalidate or otherwise affect the liability of the collector or his sureties.

134. The Council of every city may by by-law, fix the time for the return of the collector's roll and any enlargements of the same.

135. If any of the taxes mentioned in the collector's roll remain unpaid and the collector is not able to collect the same, he shall deliver to the treasurer an account of all the taxes remaining due on the roll, and in such account the collector shall show opposite to each assessment the reason why he could not collect the same by inserting in each case the words "Non-resident," or "Not sufficient property to distrain," or "Instructed by Council not to collect," as the case may be; he shall also furnish the clerk with a duplicate of such account, who shall, on receipt thereof, mail a notice to each person on the roll against whose land arrears of taxes appear.

136. Upon making oath before the treasurer that the sums mentioned in such account remain unpaid for the reasons therein mentioned, the collector shall be credited with the amount not realized.

137. The taxes accrued on any land shall be a special lien on such land, having preference over any claim, lien, privilege, or incumbrance of any party, except the Crown, and shall not require registration to preserve it.

138. The Commissioner of Crown Lands shall, in the month of February in every year, transmit to the treasurer of every county a list of all the land within the county, patented, located as free grants, sold or agreed to be sold by the Crown, or leased or ap-

pointed to any person, or in respect of which a license of occupation issued during the preceding year.

139. The county treasurer shall furnish to the clerk of each local municipality in the county a copy of the said lists so far as regards lands in such municipality, and such clerk shall furnish the assessors respectively with a statement showing what lands in the said annexed list are liable to assessment in such assessor's district.

ARREARS OF TAXES.

Treasurers', Clerks' and Assessors' Duties.

140. The treasurer of every county shall furnish to the clerk of each municipality, except cities and towns in the county, and the treasurer of every city and town shall furnish to the clerk of his municipality a list of all the lands in his municipality, in respect of which any taxes have been in arrears for three years next preceding the 1st day of January in any year; such list shall be so furnished on or before the 1st day of February in every year and shall be headed as follows, "List of lands liable to be sold for arrears of taxes in the year 18—;" and the taxes for the first year of the three which have expired on any land to be sold for taxes shall be deemed to have been due for three years, although not placed on a collector's roll until some month in the year later than January.

141. The clerk shall keep the said list on file in his office subject to inspection by any person, and shall provide the assessors with a copy of such list in each year; as soon as appointed the assessors shall ascertain if any lands in such list are occupied or incorrectly described and notify the occupants or owners, if known, and whether resident or not on their assessment notices, that the land is liable to be sold for arrears of taxes, and enter in a column the words, "Occupied and parties notified," or "Not occupied," or "Incorrectly described," as the case may be; such lists shall be signed by the assessor and returned to the clerk with the roll, noting any error therein. The clerk shall file the same in his office for public use, and furnish the county treasurer with a copy of the same, certified under the corporate seal, and every such list or copy thereof shall be received in any court as evidence in any case concerning the assessment of such lands.

142. The assessors shall certify each list by oath as follows: I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof when known; and that all the entries relative to each lot are true and correct to the best of my knowledge and belief.

143. The clerk shall examine the assessment roll when returned by the assessor and ascertain if any lot in said list received from the treasurer, pursuant to section 140, is entered upon the

roll of the year as then occupied or incorrectly described, and shall forthwith transmit to the treasurer a list of the several parcels of land which appear on the resident roll as having become occupied or have been returned as incorrectly described.

(2) Except in the cases provided for by sections 52 and 54, on or before the 15th day of September in the then current year, the county treasurer shall return to the clerk of each local municipality other than a city or town, and every city or town treasurer shall return to the clerk of the city or town, an account of all arrears of taxes due on such occupied lands, including the percentage chargeable under section 157—1895.

(3) The clerk shall, in making out the collector's roll of the year, add such arrears of taxes to the taxes assessed against such occupied lands for the current year, and such arrears shall be collected in the same manner as all other taxes on the roll.

144. If there is not sufficient distress upon any of said occupied lands to satisfy the current taxes as well as the arrears, the collector shall so return it in his roll to the treasurer, showing the amount collected and the amount unpaid, with the reason for non-payment.

145. The treasurer of every township and village shall, within 14 days after the time appointed for the return of the roll and before the 8th day of April, furnish the county treasurer with a statement of unpaid taxes and school rates in said roll on which school trustees to be collected.

(2) Such return shall contain a description of the land, a statement of unpaid arrears of taxes and of arrears of taxes paid on lands of non-residents which have become occupied, as required by section 141, and such other information as the county treasurer may demand to enable him to ascertain the tax chargeable upon any land for the year; such treasurer shall not be bound to receive said statement after the 8th day of April in each year.

146. In case it appears by said statement that the arrears of taxes upon the occupied lands, mentioned in section 143, remain in arrears, such land shall be liable to be sold for such arrears and shall be included in the next list of lands to be sold by the county treasurer under section 160, although occupied when such sale takes place; such arrears need not be again placed on the roll for collection.

147. If the clerk neglects to perform the duties required to be performed by him under sections 140, 143 or 144, or if any assessor neglects to examine the lands on each such list and make returns as directed, every officer making default shall, on summary conviction before two justices of the peace having jurisdiction, be liable to the penalties imposed by sections 225, 226 and 227; such fines shall be recoverable by distress of the goods and chattels of the party in default.

148. After the return of the roll to the treasurer of a town or

village and before the statement mentioned in section 145 has been furnished to the county treasurer, arrears of taxes may be paid to the local treasurer, but not afterwards by any officer of the municipality.

(2) After such statement is furnished to the county treasurer, arrears of taxes and all taxes on lands of non-residents shall be received by him only, and he shall give a receipt therefor specifying the amount paid, for what period, a description of the land and date of payment, in accordance with section 205.

149. Any local municipality may by by-law remit in whole or in part any taxes due or to become due upon any particular lands of non-residents, whereupon it shall be the duty of the clerk to furnish the officer having the collection of such arrears with a copy of such by-law, and he shall then collect only such amount of taxes as are not remitted.

150. The treasurer shall not receive less than the whole of the arrears unless proof is produced of previous payment or erroneous charge, but if proof is adduced that any land has been sub-divided, he may receive the proportion of taxes chargeable upon any subdivision, and he may in his books divide any parcel of land returned as in arrears into as many parts as may be required.

151. The treasurer, on demand, shall give to the owner of land charged with arrears a written statement of such arrears, and may charge 20 cents for the search and statement on each separate lot not exceeding four, and for every additional ten lots a further fee of 20 cents; but he shall not make any charge for search to any person who forthwith pays the taxes.

152. The county treasurer shall keep a separate book for each township and village, in which he shall enter all the lands on which, from returns made to him, it appears that there are any taxes unpaid and the amount so due; and he shall, on the 1st day of May in every year, complete and balance his books by entering against every parcel of land the arrears due at the last settlement and the unpaid taxes of the previous year, also the total taxes chargeable upon the land at that date.

153. In case of municipalities being united or disunited, or the whole or part of a municipality is added to or detached from any county or to or from any other municipality, the treasurer shall make such alterations in his books that arrears due on account of any land at the date of the alteration shall be placed to the credit of the municipality within which the land becomes situate.

154. If on the 1st day of May it appears to the treasurer that any land has not been assessed, he shall report the same to the clerk thereupon, or if the clerk obtains such information he shall, under the direction of the Council, enter such land on the next collector's roll or non-resident roll, as the case may be, for arrears of the previous year, as well as for the tax of the current year; the valuation shall be the average valuation of the three previous years

if so assessed for three years, otherwise the assessor shall value such land and certify the valuation in writing to the clerk; and the owners of such lands shall have the right of appeal to the Council after the taxes have been demanded, but within fourteen days after such demand, which demand shall be made before the 10th day of November; and the Council shall hear and determine the appeal not later than the 1st day of December.

155. The county treasurer may correct clerical errors discovered by himself or certified to him by the clerk of any municipality.

156. The treasurer shall not be bound to accept from any person a receipt for taxes purporting to be from a trustee or municipal officer unless certified by the clerk or is satisfied that the tax has been paid.

157. The treasurer shall add ten per centum on arrears due upon land on the 1st day of May in every year.

(2) When taxes are payable by instalments and five per cent. has been added by reason of default in payment, then five per cent. shall be added on the first day of May in each year instead of ten per cent., or sufficient to make ten per cent. in all when less than five per cent has been added in the first instance—1894.

157a. In cities having a population of 100,000 and upwards, if on the 1st day of May it appears that there are any arrears due on any land, the treasurer shall add to the whole amount due the legal rate of interest; but in every municipality where by by-law taxes are payable by instalments and a percentage has been added to such taxes by reason of default in the payment of any instalment, the treasurer shall add to any balance remaining unpaid on the 1st day of May the legal rate of interest, less whatever has been already added by reason of default—1896.

158. Where the county treasurer is satisfied that there is distress upon lands of non-residents in arrear for taxes in a township or village, he may issue a warrant under his hand and seal to the collector of such municipality, who shall levy the amount due upon any goods and chattels found upon the land in the same manner as under sections 124 to 130, inclusive, with respect to distresses made by collectors.

159. Unpatented land vested in or held by Her Majesty which may hereafter be sold or agreed to be sold to any person, or which may be located as a free grant, shall be liable to taxation from the date of such sale or grant; and any such land which had been already sold or agreed to be sold to any person, or had been located as a free grant prior to the 1st day of January, 1863, shall be held to have been liable to taxation since the 1st day of January, 1863, and all such lands shall be liable to taxation thereafter in the same way as other land, notwithstanding any action which may be taken in respect of said land, but such taxation shall not in any way affect the rights of Her Majesty in such lands.

SALE OF LANDS FOR TAXES.

160. Where a portion of the tax on any land has been due for and in the third year or for more than three years preceding the current year, the treasurer of the county shall, unless otherwise directed by a by-law of the County Council, submit to the warden of such county a list in duplicate of all the lands liable to be sold for taxes, with the amount of arrears against each lot set opposite to the same, and the warden shall sign and affix the seal of the corporation thereto, and one of such lists shall be deposited with the clerk of the county, and the other shall be returned to the treasurer with a warrant thereto annexed under the hand of the warden and the seal of the county, commanding him to levy upon the land for the arrears due thereon with his costs. This section shall not apply to the Districts of Muskoka and Parry Sound.

161. The Council of a county, city or town shall have power from time to time to extend beyond the term of three years the time for the enforced collection by sale of non-resident taxes by by-law passed for that purpose.

For the purposes of tax sales the Council of any county may by by-law divide the county into districts each of which may contain one or more municipalities, and the by-law may as to each of such districts provide that thereafter the sales of lands situate therein for arrears of taxes shall be held by the treasurer at such place in the district as may be named in the by-law, and every advertisement or notice of any such sale shall state the name or number of the district and the place therein at which the sale will be held—1897.

162. The treasurer need not make enquiry before affecting a sale of lands for taxes to ascertain whether or not there is any distress upon the land; nor need he enquire into or form any opinion of the value of the land.

163. The treasurer shall not sell any lands which have not been included in the lists furnished by him to the several municipal clerks in January preceding the sale, nor any lands returned to him, as occupied under section 143, except the lands the arrears for which had been placed on the roll of the preceding year, and again returned unpaid and still in arrear in consequence of insufficient distress being found on the lands.

164. The county treasurer shall prepare a copy of the list of land to be sold under section 160 and shall include in a separate column a statement of costs chargeable on each lot for advertising and for commissions, distinguishing the lands as patented, unpatented or under lease or license, and cause such list to be published four weeks in the Gazette and once a week for thirteen weeks in some newspaper within the county, also in each county of a union, and if none so published, then in the county where a

newspaper is published, or if none be so published, then in a newspaper published in an adjoining county.

(2) When a junior county is separated from a union of counties after a return is made to the treasurer of the united counties of lands in arrears for taxes, but such lands have not been advertised for sale by the treasurer of the united counties or senior county, such treasurer shall return to the treasurer of the junior county a list of all the lands within the junior county returned as in arrear for taxes and not advertised; and the treasurer and warden of the junior county shall have power respectively to take all the proceedings which treasurers and wardens can take for the sale and conveyance of lands in arrears for taxes; but in case the lands in such junior county have been advertised by the treasurer of the united counties before such separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place.

165. The advertisement shall state that unless the arrears and costs are sooner paid, the treasurer will proceed to sell the lands for taxes on a day and at a place named in the advertisement.

166. The day of sale shall be more than ninety-one days after the first publication of the list.

167. The treasurer shall also post a notice similar to said advertisement in some public place at the court house of the county at least three weeks before the time of sale.

168. The treasurer shall in each case add to the arrears published his commission or other lawful charges and the costs of publication.

169. If at any time appointed for the sale of the lands no bidders appear the treasurer may adjourn the sale from time to time.

170. If the taxes have not been previously collected, or if no person appears to pay the same at the time and place appointed for the sale, the treasurer shall sell by public auction so much of the land as is sufficient to discharge the taxes and all lawful charges incurred in and about the sale, and the collection of the taxes, selling in preference such part as he may consider best for the owner to sell first; and in offering or selling such lands it shall not be necessary to describe particularly the portion of the lot which is to be sold, but it shall be sufficient to say that he will sell so much of the lot as may be necessary to secure the payment of the taxes due; and the amount of taxes stated in the treasurer's advertisement shall in all cases be the correct amount due.

(2) If the treasurer fails at such sale to sell any land for the full amount of arrears of taxes due, he shall at such sale adjourn the same until a day then to be publicly named by him, not earlier than one week nor later than three months thereafter, of which adjourned sale he shall give notice by public advertisement in the local or other paper which contained the original advertisement, and on such day he shall sell such lands, unless otherwise directed

by the local municipality in which they are situate, for any sum he can realize, and shall accept such sum as full payment of such arrears of taxes; but the owner of any land so sold for less than the full amount chargeable against the same shall not be at liberty to redeem the same except upon payment to the county treasurer of the full amount of taxes due, together with the expenses of sale and the ten per cent. mentioned in section 180; and the treasurer shall account to the local municipality for the full amount of taxes paid—1897.

(3) If the Council of the municipality in which the same shall be situate desire to become the purchasers of any lot to which subsection 2 refers for the arrears of taxes thereon, it shall be lawful for such municipality to purchase the same if the price offered at such adjourned sale shall be less than the amount of such arrears; and if the Council shall before the day of such adjourned sale have given notice in writing of the intention so to do, and it shall be the duty of the Council to sell any lands which shall be so acquired within three years from the time when they shall be acquired; but the owner of any land so purchased by the municipality shall not be at liberty to redeem the same except upon payment to the county treasurer of the full amount of the taxes due, together with the expenses of sale, and the treasurer shall account to the municipality for the full amount of the taxes paid—1897

171. If the treasurer sells any interest in land of which the fee is in the Crown, he shall only sell the interest therein of the lessee, licensee or locatee, and it shall be so distinctly expressed in the conveyance to be made by the treasurer and warden, and such conveyance shall give the purchaser the same rights in respect of the land as the original occupant enjoyed, and shall be valid, without requiring the assent of the Commissioner of Crown Lands.

171a. If the treasurer of a county, city or town sells any interest in lands of which the Crown is or was the mortgagee or has any claim thereto on account of unpaid purchase money, he shall only sell the interest therein of the owner of the equity of redemption for the time being or of the purchaser, and it shall be so distinctly expressed in the conveyance to be made by the treasurer and warden or mayor, and such conveyance shall in no wise affect the rights of the Crown in the said lands, under the mortgage or otherwise, and shall give the purchaser the same rights only as the owner of the equity of redemption or purchaser from the Crown enjoyed.

171b. If the treasurer sells any interest in land of which the fee is in the city, town or other municipality in respect of which the taxes accrue, he shall only sell the interest therein of the lessee or tenant, and it shall be so distinctly expressed in the conveyance to be made by the treasurer and warden, and such conveyance shall only transfer the rights of the original lessee or tenant—1897.

172. If the purchaser of any parcel of land fails immediately to pay to the treasurer the amount of the purchase money, the treasurer shall forthwith put up the property again for sale.

172a. No sale of lands for taxes under a drainage by-law shall invalidate or in any way affect the collection of a rate assessed against such lands prior to the date of the sale, but which shall accrue after the rates or taxes in respect of which the sale is had became due and payable or after the sale.

CERTIFICATE OF SALE—TAX DEED.

173. The treasurer, after selling any land for taxes, shall give a certificate to the purchaser stating what part of the land and what interest therein have been so sold, describing the same, also stating the sum for which it has been sold, the expenses of sale, and that a deed conveying the same to the purchaser or his assigns will be executed by the treasurer and warden under sections 170 and 171 on his or their demand at any time after one year from the date of the certificate, if the land is not previously redeemed.

174. The purchaser shall, on receipt of the treasurer's certificate of sale, become the owner of the land, so far as to have all necessary rights of action and powers for protecting the same from spoilation or waste until the expiration of the time during which the land may be redeemed; but he shall not knowingly permit any person to cut timber growing upon the land or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value.

(2) The purchaser shall not be liable for damage done without his knowledge to the property during the time the certificate is in force.

175. From the time of a tender to the treasurer of the full amount of redemption money required the purchaser shall cease to have any further right in or to the land in question.

176. Every treasurer shall be entitled to two and one-half per centum commission upon the sums collected by him as aforesaid, except that where the taxes against any parcel of land are less than \$10 the treasurer shall be entitled to charge in lieu of his commission 25 cents.

177. Where land is sold by a treasurer under section 164 and following sections, he may add commission and costs to the amount of arrears on those lands in respect of which such services have been performed and he shall give a statement in detail with each certificate of sale of the arrears and costs incurred.

178. The treasurer shall, in all certificates and deeds given for lands sold at such sale, give a description of the part sold with sufficient certainty, and if less than a whole lot is sold, then he shall give such a general description as may enable a surveyor to lay off the piece sold on the ground; and he may make search in the

registry office to ascertain the description and boundaries of the whole parcel, and he may also obtain a surveyor's description of such lots, to be taken from the registry office or the Government maps, where a full description cannot otherwise be obtained, such surveyor's fee not to exceed \$1; and the charge so incurred shall be included in the account and paid by the purchaser of the land sold or the party redeeming the same.

179. Except as before provided, the treasurer shall not be entitled to any other fee or emoluments whatever for any services rendered by him relating to the collection of arrears of taxes on lands.

180. Subject to the provisions of sub-section 2, section 170, the owner of any land which may be sold for taxes, his heirs or assigns or any other person may, at any time within one year from the day of sale, exclusive of that day, redeem the estate sold by paying to the county treasurer for the use of the purchaser the sum paid by him, with ten per cent. thereon; and the treasurer shall give to the party paying such money a receipt therefor, which shall be evidence of redemption; provided that if such lands have been purchased by the municipality wherein situated, under section 170, may only redeem the same upon payment of the full taxes due, with expenses of sale—1897.

181. If the land is not redeemed within one year, then on demand of the purchaser or his representative at any time and on payment of \$1, the treasurer and warden shall deliver him a deed in duplicate of the land, which may include any number of lots purchased.

182. The words "treasurer" and "warden" shall mean the persons holding said offices when the deed is to be executed.

183. The deed shall be in the form or to the effect of schedule K and describe the land according to section 178, and shall vest the land in the purchaser in fee simple or according to the estate sold.

184. The deed shall be registered within eighteen months, otherwise it shall not operate against the prior registration of a subsequent purchaser's deed.

(2) The registrar, upon production of the duplicate deed shall register and certify the same.

185. On receipt by the registrar of the county of a sheriff's certificate of sale of land for taxes prior to 1st January, 1851, and on production of the sheriff's conveyance, such registrar shall register any sheriff's deed sold before such date; as respects land sold for taxes between the 1st days of January, 1851 and 1866, the sheriff shall give the purchaser a certificate as in last section, and such certificate shall be deemed a memorial of the deed; and the deed shall be registered and a certificate given on such proof; the registrar's fees shall be 70 cents.

187. The treasurer shall keep in a book a full record of all transactions relating to sales for taxes with an index thereto, and

such book and all collectors' rolls and other documents relating to non-resident land shall be filed among the county records.

188. If any tax has been due for the third or more years preceding the sale thereof and the same is not redeemed in one year after the sale, such sale and the official deed to the purchaser shall be final and binding upon the former owner and claimants under him.

189. When land is sold for taxes and a deed given, such deed shall be valid and binding, except as against the Crown, if not questioned before some court of competent jurisdiction by a person interested in the land within two years after the sale.

190. In all cases where lands are sold for taxes, whether such sale is or is not valid, then so far as regards rights of entry adverse to any bona fide claim or right, whether valid or invalid, derived mediately or immediately under such sale, section 9 of The Act respecting the Law and Transfer of Property shall not apply, to the end and intent that in such cases the right or title of persons claiming adversely to any such sale shall not be conveyed where any person is in occupation adversely to such right or title, and that in such cases the common law and sections 2, 4 and 6 of the statute passed in the 32nd year of the reign of King Henry VIII. and chaptered 9 be revived, and the same are and shall continue to be revived.

192. In all cases (not excepted by subsection 3) where lands liable for taxes are sold and the sale is invalid by reason of improper description of the land, and the purchaser has entered upon and improved the same, then in case the purchaser is liable to be ejected under any action the jury or Judge, as the case may be, shall assess damages for the defendant for the amount of the purchase money and interest, the subsequent taxes paid and interest, and any loss sustained for improvements made before the action, less all allowances for timber sold and other just allowances, and shall assess the value of the land.

(2) If judgment is pronounced for the plaintiff, no writ of possession shall issue until the expiration of one month thereafter and until the plaintiff has paid into Court for the defendant the amount of such damages, and the defendant may retain the land on paying into Court within the said period of one month, or before a day to be appointed by the Court, the value of the land so assessed, after which no writ shall issue, but the plaintiff upon filing in Court a conveyance to the defendant of his right and title to the land shall be entitled to the money so paid in—1897.

(3) This section shall not apply in the following cases:—

(a) If the taxes for non-payment whereof the lands were sold have been fully paid before the sale.

(b) If within the period limited by law for redemption, the amount paid by the purchaser, with all interest payable thereon,

has been paid or tendered to the person entitled to receive such payment, with a view to redemption of the lands.

(c) Where on the ground of fraud or evil practice by the purchaser at such sale a Court would grant equitable relief.

193. Under section 192, if the plaintiff is not tenant in fee simple or fee tail the payment by the defendant shall be into the High Court, and all parties entitled to the said lands, on filing in such Court a conveyance of their respective rights in the land to the defendant shall be paid such proportion of the money as to the High Court may seem proper.

(2) If the defendant is not tenant in fee simple or fee tail the payment of damages shall be into the High Court. If the defendant does not make the payment into Court as in manner aforesaid, then any person interested in the lands may before the end of the sittings or within 90 days after the expiry of any subsequent day appointed by the Court for payment by the defendant, pay into Court the value of the lands, and till the expiration of such 90 days and after such payment no writ of possession shall issue.

(2) The defendant or other person so paying in shall be entitled as against all others interested in the lands under the sale for taxes to a lien on the lands for such amount as exceeds the proportionate value of his interest in the lands, enforceable in such manner and in such shares and proportions as to the High Court regarding the interests of the various parties and on hearing the parties seems fit.

195. In case the defendant or person interested pays into Court as aforesaid the plaintiff shall be entitled to the amount on filing in Court a conveyance to the party so paying in of all his title to the lands in which conveyance it shall be expressed that the same is in trust for such party to secure his lien as aforesaid.

196. If the said value of the lands is not paid into Court as above provided, then the amount of the damages paid into the High Court shall be paid out to the various persons who, if the sale for taxes were valid, would be entitled to the lands, in such shares as to the High Court, regarding the interests of the parties, seems fit.

197. In all actions for the recovery of land where both plaintiff and defendant (if their title were good) would be entitled in fee simple or fee tail, if the defendant when appearing gave notice in writing to the plaintiff of the amount claimed and that on payment he would yield up possession, or that he desired to retain the land and would pay into Court a sum stated as the value of the land and would not at the trial contest the title of the plaintiff; and if the Judge or jury assess damages for the defendant at the trial as aforesaid, and it appears that the defendant did not contest the action except to retain the land on paying the value thereof or for damages, the Judge shall certify the fact on the record and the defendant shall be entitled to the costs of the defence.

(2) If such notice is not given and the amount assessed is less than claimed and the defendant refused to give up possession after

tender of the amount claimed or (where the defendant has given notice of his intention to retain the land) that the value of the land is greater than the amount mentioned, or that he has omitted to pay said amount into Court for thirty days after the plaintiff had given him written notice that he did not intend to contest the value of the land, then the Judge shall not certify and the defendant shall pay costs to the plaintiff; and upon the trial of any cause after such notice no evidence shall be required to be produced in proof of the title of the plaintiff.

198. When the title of the purchaser is not valid, and no remedy is provided by this Act, the tax purchaser shall have a lien on the land for the purchase money and interest at 10 per cent. and for all taxes paid since the sale and interest at 10 per cent., to be enforced as the High Court thinks proper.

199. No valid contract entered into between any tax purchaser and original owner in regard to lands sold for taxes, as to purchase, lease or otherwise, shall be annulled or interfered with by this Act, but such contract shall remain in force and all consequences thereof, as to admission of title or otherwise, as if this Act had not been passed.

200. Nothing in the next preceding ten sections contained shall affect the right or title of the owner of any lands sold for taxes, or of any person claiming under him, where such owner at the time of the sale was in occupation of the land, and the same have since the sale been in the occupation of such owner or those claiming under him.

201. Nothing in the next preceding eleven sections of this Act contained shall prejudice the right or title which any purchaser at any sale for taxes, or any one claiming through or under him, has heretofore acquired or hereafter acquires under any other statute.

202. In the construction of the next preceding twelve sections occupation by a tenant shall be deemed the occupation of the reversioner; and the words "tax purchaser" shall apply to any person who purchases at any sale under colour of any statute authorizing sales of lands for taxes in arrear, and shall include all persons claiming under him; and the words "original owner" shall include any person who, at the time of such sale was legally interested in or entitled to the land sold, or assumed to be sold, and all persons claiming under him.

203. Every local municipal Council shall supply out of the funds of the municipality any deficiency arising from the non-payment of any school rate, local or county rate, or other rate lawfully imposed for Provincial or local purposes, but shall not be answerable for any deficiency arising from inability to collect taxes on personal property except for county rates.

ARREARS OF TAXES IN CITIES AND TOWNS.

204. Arrears of taxes in cities and towns shall be collected as is provided for other municipalities, and the officers shall perform the same duties as like officers in other municipalities; and the treasurer and mayor of every city or town shall perform the like duties as county treasurer and warden respectively.

205. The treasurer of every county, city and town shall keep a triplicate blank receipt book, and on receipt of moneys for taxes on land shall deliver to the party making payment one of such receipts, one to the county, city or town clerk, retaining the third in the book, such receipts to be delivered to the clerk once in every three months; said clerks respectively shall file such receipts and shall enter in a book the name of the party making payment, the lot upon which the payment is made, the amount paid, date of payment and number of receipt, and the auditors shall audit such books at least once in every twelve months.

17 — Assessment Act.

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ARREARS OF TAXES IN NEW MUNICIPALITIES.

206. In case of a new town, the county treasurer shall make out a list of all arrears of taxes due and unpaid upon lands in the new town and transmit the same to the town treasurer, who shall have with the mayor all the powers possessed by the county treasurer and warden for the collection of such taxes and for the enforcement of the same by sale, but in such list the county treasurer shall not include any lot then advertised for sale for taxes.

207. In cases where a new local municipality is formed from two or more municipalities or portions of two or more municipalities situate in different counties, the collection of arrears of taxes due at the time of the formation shall be made by the treasurer of the county in which the new municipality is situate, if the new municipality is a township or village, or, if a town, by the treasurer of such town, and for the purpose of enabling him to make the collection, the treasurer or the treasurers of the other county or counties from which any portion of the new municipality is detached, shall immediately upon the formation thereof make out lists of the arrears of taxes then due in their respective portions, and transmit the same to the treasurer of the county in which the new municipality is situate, or of the town (as the case may be), and where a new municipality is formed from two or more municipalities situate in any one county, the treasurer shall keep a separate account for such new municipality.

208. The treasurer and warden of the county in which the new municipality if a township or village is situate and the treasurer and mayor of the new municipality, if it be a town, shall have power respectively to take for the collection of such arrears of taxes

all the proceedings which treasurers and wardens or treasurers and mayors can take for the sale and conveyance of land in arrear for taxes; and in case the lands in the new municipality have been advertised by the treasurer or treasurers of the county or counties of which the new municipality formed part before its formation, the sale of such lands shall be completed in the same manner as if such new municipality had not been formed.

209. When the whole or part of a municipality has been or may be separated from one county and included in another after a return has been made to the treasurer of the county to which it formerly belonged, of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the former county, such treasurer shall return to the treasurer of the county to which such territory belongs a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and warden of the county to which the territory belongs shall have power respectively to take all the proceedings which treasurers and wardens under this Act can take for the sale and conveyance of lands in arrear for taxes; but in case the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyance of lands previously sold shall be made in like manner.

209a. Where the whole or part of a municipality has been or may be separated from the county and included in a city or town separated from the county for municipal purposes, after a return has been made to the treasurer of the county of lands in arrear for taxes; but the lands have not been advertised for sale by the treasurer of the county, such treasurer shall return to the treasurer of the city or town a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and mayor of the city or town shall have power to take all the proceedings which treasurers and wardens can take for the sale and conveyance of lands in arrear for taxes, but in case the lands in such territory have been advertised before the separation the sale shall be completed as if such separation had not taken place and conveyance of lands previously sold shall be made in like manner—1897.

NON-RESIDENT LAND FUND.

210. The Council may by by-law direct that all the moneys received by the county treasurer on account of taxes on non-resident lands shall be paid at stated periods to the several local municipalities to which such taxes were due, or that they shall constitute a distinct and separate fund, to be called the "Non-Resident Land Fund" of the county.

(2) In the absence of such by-law the county treasurer shall pay over to the local treasurer all such moneys when so collected.

211. The treasurer shall, when such fund has been created, open an account for each local municipality with the said fund.

212. If a union of counties is about to be dissolved, all the taxes on non-residents' land, imposed by by-laws of the provisional Council of the junior county, shall be returned to and collected by the treasurer of the united counties, and not by the provisional treasurer; and the treasurer of the united counties shall open an account forthwith for the junior county with the non-resident land fund.

213. In cases where a new county has been or shall be formed in whole or in part from two or more municipalities situate in different counties the collection of non-resident taxes due at the time of formation in respect of lands situate in the new county which have not been advertised for sale shall be made by the treasurer of the new county; and for the purpose of enabling him to make such collection, the treasurers of the other counties formerly having jurisdiction over the respective portions of territory included in the new county shall make out lists of the non-resident taxes then due in their respective portions and transmit the same to the treasurer of the new county.

214. All sums which may at any time be paid to a municipality out of the non-resident land fund of the county shall form part of the general funds of such municipality.

215. The Council of the county may, from time to time, by by-law, authorize the warden to issue, under the corporate seal, upon the credit of the non-resident land fund debentures payable not later than eight years after the date thereof and for sums not less than \$100 each, so that the whole of the debentures at any time issued and unpaid do not exceed two-thirds of all arrears then due and accruing upon the lands in the county, together with such other sums as may be in the treasurer's hands, or otherwise invested to the credit of the said fund; and all debentures issued by the county shall be in the exclusive custody of the treasurer, who shall be responsible for their safety until their proceeds are deposited with him.

216. Such debentures shall be negotiated by the warden and treasurer of the county, and the proceeds shall be paid into the said fund, and the interest on the said debentures, and the principal when due, shall be payable out of such fund, but the purchaser of any such debentures shall not be bound to see to the application of the purchase money, or be held responsible for the non-application thereof.

216a. The assent of ratepayers is not required before the passing of the by-law under section 215—1895.

216b. The Council may direct the county treasurer to pay out the moneys arising from such debentures to such municipalities as

may seem proper, provided that the whole sum to be paid to any municipality shall not exceed two-thirds of all arrears.

216c. The treasurer shall pay over the proceeds of the sale of debentures as directed by such by-law.

217. If at any time there is not in the non-resident land fund, where such fund has been created, money sufficient to pay the interest upon a debenture or to redeem the same when due, such interest or debenture shall be payable out of the general county funds, and the payment thereof may be enforced in the same manner as is by law provided in the case of other county debentures.

218. The Council of the county may from time to time pass by-laws apportioning the surplus moneys in the non-resident land fund amongst the municipalities ratably, according to the moneys received and arrears due on account of the non-resident lands in each municipality; but such apportionment shall always be so limited that the debentures unpaid shall never exceed two-thirds of the whole amount to the credit of the fund.

219. The treasurer shall not be entitled to receive from the person paying taxes any percentage thereon, but may receive from the fund such percentage upon all moneys in his hands or such fixed salary in lieu thereof as the County Council by by-law may direct.

220. The county treasurer shall prepare and submit to the County Council at its first session in January in each year a report, certified by the auditor, of the state of the non-resident land fund.

221. The report shall contain an account of all the moneys received and expended during the year ending on the 31st day of December next preceding, distinguishing the sums received on account of and paid to the several municipalities, and received and paid on account of interest or debentures negotiated or redeemed, and the sums invested and the balance in hand; a list of all debentures then unpaid, with the dates at which they will become due; and a statement of all the arrears then due, distinguishing those due in every municipality; and the amount due on lands then advertised for sale, or which by law may be advertised, during the ensuing year

(2) The warden shall cause a copy of the report to be transmitted to the Provincial Secretary for the information of the Lieutenant-Governor.

222. The treasurer of the county shall not be required to keep a separate account of the several distinct rates which may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land.

RESPONSIBILITY OF OFFICERS.

223. Every treasurer and collector shall give security by bond to the corporation before entering upon his duties.

224. Such bond shall be given by the officer and two or more securities in such sum and in such manner as provided by a by-law of the Council.

225. If any treasurer, assessor, clerk or other officer refuses or neglects to perform any duty required of him under this Act he shall, upon conviction, forfeit a sum not exceeding \$100.

226. If an assessor neglects to perform his duties the other assessor shall perform such duties and certify on the roll the name of the delinquent assessor and the cause of the neglect, and the Council may appoint a substitute for such assessor, who shall have all the powers pertaining to the office.

227. If any clerk, treasurer, assessor or collector commits a fraudulent act relating to the assessment or collector's roll he shall upon conviction be liable to a fine not exceeding \$200 or imprisonment not exceeding six months, or both.

228. Thirty per cent. variance from the actual value of real property shall be evidence to a jury of fraud.

229. Any assessor convicted of having made a fraudulent assessment shall be sentenced to the greatest punishment allowed by this Act.

230. Any assessor of a township, village or ward, except as provided by sections 52 and 54, who omits to make and complete his roll and return the same to the clerk before the first day of September, shall forfeit \$200.

231. If a collector fails to pay to the proper treasurer the sums contained in his roll, the treasurer shall within twenty days after the time when payment ought to have been made issue a warrant directed to the sheriff of the county, commanding him to levy on the goods of the collector and his sureties the amount unpaid, with costs, and return the warrant within 40 days.

232. The treasurer shall immediately deliver the warrant to the sheriff of the county or city—1897.

233. The sheriff shall within 40 days execute the same and make return to the treasurer and pay to him the money levied, deducting his fees.

234. If a sheriff refuses to so levy and pay over the said money or makes no return or a false or insufficient return, the treasurer may, upon affidavit of the facts, apply to the High Court or Judge thereof for an order calling on the sheriff to answer the matter of the affidavit.

235. The order shall be returnable at such time as the Court or Judge directs.

236. Upon return of the order the Court or Judge may proceed in a summary manner, upon affidavit, without formal pleading, to hear and determine the matters of the application.

237. If the Court or Judge is of opinion that the sheriff has been derelict in the matter, such Court or Judge shall order a writ adapted to the case to issue to the coroner of the county, in which

the municipality is situate, or to a coroner of the city or town for which the collector is in default.

238. The writ shall direct the coroner to levy on the goods and chattels of the sheriff the sum which the sheriff was ordered to levy by the warrant of the treasurer, together with the costs of application and of the writ and its execution; and the writ shall bear date on the day of its issue, and shall be returnable forthwith on its being executed; and the coroner upon executing the same shall be entitled to the same fees as upon a writ groundd upon a judgment of the Court.

239. If a sheriff wilfully omits to perform any duty required by this Act and no other penalty is imposed for the omission he shall be liable to a penalty of \$200 to be recovered from him in any Court of competent jurisdiction at the suit of the treasurer of the municipality affected thereby—1897.

240. Moneys assessed and levied for the Province or for any special purpose shall be collected in the same manner and at the same time as for general purposes, and the treasurer, collector and their sureties shall be responsible therefor.

241. All moneys collected for county purposes or for purposes mentioned in the preceding section shall be paid by the collector to the treasurer and by him to the county treasurer, and the corporation of the township, town or village shall be responsible therefor to the corporation of the county.

242. The bond of a treasurer or collector to the corporation shall apply to all moneys received for county purposes or for purposes mentioned in section 240.

243. The treasurer of a township, town or village shall within 14 days after the time appointed for the final settlement of the rolls pay over to the treasurer of the county all moneys required to be collected for county purposes or for the purposes mentioned in section 240.

244. If default be made in such payment the county treasurer may retain a like amount out of any moneys payable to the municipality, or may recover the same by an action, or where the same has been in arrear for three months he may by warrant reciting the facts direct the sheriff of the county to levy and collect the amount so due with interest and costs from the municipality in default.

245. The sheriff shall levy and collect the amount with his fees and costs as provided by this Act in case of writs of execution.

246. The county, city or town treasurer shall be responsible to the Crown for all moneys collected for the purposes mentioned in section 240 and shall pay over such moneys to the treasurer of the Province.

247. Every county, city and town shall be responsible to Her Majesty and all parties interested that all moneys received by the treasurer of the county, city or town in virtue of his office shall be by him duly paid over and accounted for according to law.

248. The treasurer and his sureties shall in like manner be responsible for such moneys to the county, city or town, and the bond given by them shall be taken to apply to all such moneys as are mentioned in section 240.

249. The bond of the treasurer and his sureties shall apply to school moneys and all public moneys of the Province, and in case of default Her Majesty may enforce the responsibility of the county, city or town by stopping a like amount out of any public money which would be payable to the county, city or town, or to the treasurer thereof, or by action against the corporation.

250. Any person aggrieved by the default of the treasurer may recover from the corporation of the county, city or town the amount due or payable to such person as money had and recovered to his use.

MISCELLANEOUS.

251. Any person tearing down or defacing any notice required by this Act to be posted up shall on conviction be liable to a fine of \$20—1897.

252. Fines and forfeitures when not otherwise provided shall be levied by distress and sale of the offender's goods, and in default the offender shall be committed to gaol at hard labour for a period not exceeding one month.

253. When not otherwise provided, all penalties under this Act shall be paid to the treasurer for the use of the municipality.

254. All Acts and parts of Acts inconsistent with this Act are hereby repealed.

255. Sections 1, 2, 3, 4, 5 and 10 of the Assessment Amendment Act 1892 shall not come into force until 1st May, 1892, and in case of conflict between provisions of this Act and the above-mentioned Act, such provision of the latter Act shall be deemed to be repealed by this Act and not to be in force.



THE PUBLIC SCHOOLS ACT

CONSOLIDATED, CONDENSED & CLASSIFIED

1. This Act may be cited as "The Public Schools Act."

2. Where the words following occur in this Act, they shall be construed in the manner hereinafter mentioned, unless a contrary intention appears.

(1) "Teacher" shall mean any person holding a legal certificate of qualification;

(2) "County" shall include a union of counties;

(3) "Township" shall include unions of townships for municipal purposes;

(4) "School site" shall mean such land as may be necessary for the school house, teacher's and caretaker's residence, offices and playgrounds connected therewith;

(5) "School section" shall mean any portion of one or more municipalities under one public school corporation;

(6) "Owner" shall include any person entitled to a limited interest, and whose claims may be dealt with by arbitration as herein provided;

(7) "Ratepayer" shall mean any person entered on the last revised assessment roll of the school section for public school rates;

(8) "Board of trustees" shall include a board of education in all cases of a union between public and high school trustees.

(9) "Urban municipality" shall mean a city, town or incorporated village.

(10) "The Municipal Act" shall mean The Consolidated Municipal Act, 1892, or if amended or repealed, or new provisions substituted, then the said expression shall refer to the said Act as amended or containing such new provisions.

3. All regulations made under The Education Department Act, 1891, shall apply to any matter or thing in this Act contained, so far as the same may be consistent, though not specially referred to in any section thereof.

4. Nothing in this Act authorizing the levying or collecting of rates on taxable property for public school purposes shall apply to the supporters of separate schools. 54 V. c. 55, s. 4.

5. All boards of education, and all public school sections or other public school divisions, together with all elections of trus-

tees and appointments to office, all agreements, contracts, assessments, and rate-bills heretofore duly made in relation to public schools, and existing when this Act comes into force, shall continue subject to this Act.

6. All schools established under this Act shall be called public schools and shall be free schools, and every person between the age of five and twenty-one years shall have the right to attend some school. Pupils may attend kindergarten schools from four to seven years of age, subject to such fees as to the trustees may seem expedient.

7.—(1) No person shall require any pupil in any public school to read or study in or from any religious book, or to join in any exercise of devotion or religion, objected to by his or her parents or guardians.

(2) Pupils shall be allowed to receive such religious instructions as their guardians or parents desire, according to any regulations provided for the organization, government and discipline of public schools.

8.—(1) Subject to the regulations of the education department, the school corporation of any municipality or section in which there is no high school shall have power to establish a continuation class for pupils who have completed the course of study prescribed for public schools and who have passed the public school leaving examination, and also to provide for such class suitable accommodation, and to impose such fees for tuition, upon the pupils in attendance who have passed the said leaving examinations, whether residents or non-residents of the municipality, as they may deem expedient.

(2) The school corporation may admit to such continuation class pupils who have passed the entrance examination to a high school, but all such pupils who are residents of the municipality or section shall be exempted from tuition fees. Where non-residents are admitted such fees may be charged as the trustees may deem expedient.

(3) The course of study for continuation classes shall be the course prescribed for the primary examination of the Education Department. Teachers of continuation classes shall possess at least the qualifications of an assistant in a high school, subject to the regulations of the Education Department in that behalf.

(4) The Minister of Education may apportion to any school conducting continuation classes, out of any money appropriated by the Legislature for that purpose, a sum equal to the average amount per pupil paid by the Legislature towards the maintenance of high school pupils. The municipal council of any county may pay for the maintenance of such classes a sum equal to the legislative grant appropriated by the Minister of Education for such class or such further sums as may seem expedient.

9.—(1) The trustees of every school section shall be a corporation under the name of "The Board of Public School Trus-

tees for School Section _____ of the Township of _____ in
the County of _____.

(2) For every rural school section there shall be three trustees each of whom, in rotation, shall hold office for three years, and until his successor has been elected. The persons qualified to be elected trustees shall be such persons as are British subjects and resident ratepayers or farmers' sons, within the meaning of The Municipal Act of the full age of twenty-one years, not disqualified under this Act.

(3) No school corporation shall cease to exist by reason of the want of trustees, but in case of such want any two ratepayers of the section, or the inspector, may, by giving six days' notice, to be posted in at least three of the most public places of the section, call a meeting of the ratepayers, who shall proceed to elect three trustees, in the manner prescribed in section 13 and the following sections of this Act; and the trustees thus elected shall hold office in the manner prescribed by this Act.

(4) When the ratepayers of any school section, for two years neglect or refuse to elect trustees, the municipal council of the township may appoint trustees for the said school section, who shall hold office for the same term as if elected by the ratepayers; or the municipal council may by by-law declare such section dissolved, and shall (in case of dissolution) attach the same, in such proportions as they may deem expedient, to adjoining sections. The assets of every section so dissolved shall be disposed of as may be determined by the council.

10. The trustees of any public and high school may unite, as provided in The High Schools Act for the management of the public and high schools of any municipality as one corporation, under the name "The Board of Education for the city, town, incorporated village or township of" (as the case may be). Boards of education shall have the power of both public and high school trustees.

11.—(1) The council of every township (except where township boards have been established), shall subdivide the township into school sections, so that every part of the township may be included in some section, and shall distinguish each section by a number; provided that no section formed hereafter shall include any territory distant more than three miles in a direct line from the school-house.

(2) Where the land or property of any individual or company is situated within the limits of two or more school sections, the parts of such land or property so situated shall be assessed and returned upon the assessment roll separately, according to the divisions of the school sections within the limits of which such land or property is situate.

(3) No section shall be formed which contains less than fifty children, between the ages of five and twenty-one years, whose

parents or guardians are residents of the section, unless such section is more than four square miles in area, except in cases where such area cannot be obtained because of lakes or other natural obstacles.

(4) It shall be the duty of every township clerk to prepare, in duplicate, a school map of the township, showing the divisions of the township into school sections and parts of union school sections; to furnish one copy of such map to the county clerk, for the use of the county council, and retain the other in the township clerk's office, for the use of the township corporation.

(5) Where a new school section is formed in any township the clerk of the township shall cause notice of the first annual meeting to be posted in three of the most public places in the new section, at least six days before the last Wednesday in December, in the year in which such new section was formed; and the first meeting in every new school section shall be held at the same time and conducted in the same manner as the annual meeting in organized school sections.

(6) At the first meeting in every new section the first trustee elected shall hold office for three years, the second for two years and the third for one year. In case of a poll being taken the trustees shall rank in seniority according to the number of votes polled. The casting vote of the chairman shall be counted as a vote in case of a tie.

12. Every ratepayer, of the full age of twenty-one years, who is a public school supporter of the section for which such person is a ratepayer and every person qualified to vote as a farmer's son under The Municipal Act shall be entitled to vote at any election for school trustee, or on any school question whatsoever.

13.—(1) A meeting of the ratepayers of every section shall be held annually on the last Wednesday of December, or if such Wednesday be a holiday, then on the next day following, commencing at the hour of ten o'clock in the forenoon, for the purpose (among other things) of electing a school trustee or trustees.

(2) In case, from the want of proper notice or other cause, any first or annual school meeting was not held at the proper time, the inspector, or any two ratepayers in the section, may call a school meeting by giving six days' notice, to be posted in at least three of the most public places in the school section; and the meeting thus called shall possess all the powers and perform all the duties of the meeting in the place of which it is called.

(3) The ratepayers of a school section present at any school meeting shall elect one of their own number as chairman to preside over its proceedings, and shall also appoint a secretary, who shall record the minutes of the meeting, and perform such other duties as may be required of him by this Act.

(4) The chairman shall submit all motions to the meeting in the manner desired by the majority. In case of an equality of votes,

he shall give the casting vote, but no other vote. He shall decide all questions of order, subject to an appeal to the meeting.

(5) The business of every school meeting may be conducted in the following order:—(a) receiving the annual report of the trustees, and disposing of the same; (b) receiving the annual report of the auditor or auditors and disposing of the same; (c) electing an auditor for the ensuing year; (d) miscellaneous business; (e) instructing the trustees by resolution, if deemed expedient, to insure the school buildings and furniture; (f) fixing the remuneration, if any, to be paid the secretary-treasurer for attending to repairs and other duties assigned him by the board of trustees; (g) electing a trustee or trustees to fill any vacancy or vacancies

14.—(1) A poll may be demanded by any two ratepayers at any meeting for the election of trustees, or for the settlement of any school question, and such poll shall be granted by the chairman forthwith, if demanded, within ten minutes after the vote of the meeting has been declared from the chair.

(2) When a poll is granted for the election of a trustee the secretary shall enter in a poll-book, in separate columns, the names of the candidates proposed and seconded at the nomination, and shall, opposite to such columns, write the names of the ratepayers offering to vote at the election within the time prescribed by this Act, and shall, in the column on which is entered the name of a candidate voted for by a voter, set the figure "1" opposite the voter's name, with the residence of the voter.

(3) When a poll is granted upon any public school question the name of each voter shall be similarly placed in separate columns marked "for" or "against."

(4) In case objection is made to the right of any person to vote at any school meeting, the chairman of the meeting, or other presiding officer, shall require such person to make the following declaration or affirmation:

(1) I, A. B., do declare and affirm that I am an assessed ratepayer or farmer's son entitled to vote under The Municipal Act in school section No.

(2) That I am of the full age of 21 years.

(3) That I am a supporter of the public school in said school section No.

(4) That I have the right to vote at this election.

Whereupon the person making such declaration shall be entitled to vote.

(5) The poll at every election of a rural school trustee or on any school question shall not close before twelve o'clock noon, but may close at any time thereafter when a full hour has elapsed without any vote having been polled, and shall not be kept open later than four o'clock in the afternoon of the day on which the election is commenced: and when the poll is closed the chairman and secretary shall count the votes polled for the respective candidates or for the school question submitted, as the case may be, and shall de-

clare the candidate elected, or the school question adopted, for which the highest number of votes was polled, or in case of a tie the chairman shall give the casting vote.

(6) A correct copy of the minutes of the first and of every annual and of every special school meeting, and a copy of the poll-book where a poll has been taken (all of which shall be signed by the chairman and secretary), shall be forthwith transmitted by the chairman of the meeting to the county inspector.

(7) The secretary of every school meeting at which any person or persons were elected as school trustees shall forthwith notify in writing each of such persons of his election, and every person so notified shall be considered as having accepted such office unless a notice to the contrary effect has been delivered by him to the chairman of the meeting within twenty days after the date of the election.

(8) When complaint is made to the inspector by any rate-payer that the election of a trustee, or the proceedings or any part thereof of any school meeting have not been in conformity with this Act, the inspector shall investigate the same, and confirm or set the election or proceedings aside, and appoint the time and place for a new election, or for the reconsideration of the school question at issue, but no complaint in regard to any election or proceeding at a school meeting shall be entertained by any inspector unless made to him in writing within twenty days after the holding of the election or meeting.

15. A trustee elected to fill a vacancy shall hold office only for the unexpired term of the person in whose place he has been elected. A trustee of a rural school section may resign with the consent, expressed in writing, of his colleagues in office. A retiring trustee may be re-elected with his own consent, otherwise he shall be exempted from serving for four years next after leaving office.

16.—(1) Every board of rural school trustees shall hold its first meeting at the schoolhouse of the section over which it has jurisdiction on the Wednesday following the annual meeting at the hour of 4 o'clock in the afternoon and shall be organized by the election of a chairman, a secretary and a treasurer or a secretary-treasurer. A majority of the board shall form a quorum.

(2) It shall be the duty of the board of trustees at its first meeting to examine the school house, outbuildings and school furniture, maps and apparatus, with a view to ascertain what repairs or improvements may be necessary, and to make suitable provision for lighting fires and keeping the school house and premises in a cleanly and sanitary condition by appointing some person for that purpose. Subsequent meetings shall be held as the board may deem expedient.

17.—(1) The treasurer or secretary-treasurer, who may be a member of the board, shall give such security as may be required

by a majority of the trustees—such security to be deposited with the clerk of the municipality.

(2) The treasurer or secretary-treasurer shall receive all school moneys collected from the ratepayers or other persons and shall account for the same and shall disburse all moneys as directed by the trustees. He shall produce when called for by the trustees, auditors or other competent authority, all papers and money belonging to the corporation.

(3) Where the majority of a board of trustees refuse or neglect to take security from the treasurer or secretary-treasurer on the demand of any trustee (such demand being duly entered on the minutes) such trustee shall be relieved from all personal liability in case of the default of such officer.

(4) The secretary or secretary-treasurer may be allowed such compensation for his services or for attending to the repairs of the school-house or premises as shall be agreed upon by resolution of the annual meeting duly entered on the minutes.

18. It shall be the duty of the secretary or secretary-treasurer :

(1) To keep a full and correct record of the proceedings of every meeting of the board in the minute book provided by the trustees for that purpose, and to see that the minutes, when confirmed, are signed by the chairman or presiding trustee.

(2) To call, at the request in writing of two trustees, or on the petition of ten ratepayers, a special meeting of the board of trustees.

(3) To give notice in writing, before the 15th day of January in each year, to the inspector and to the clerk of the township, of the names and postoffice addresses of the several trustees then in office, and of the teachers employed by them, and to give reasonable notice in writing from time to time of any changes therein.

(4) To give the notice required by this Act of each annual school meeting of the ratepayers of the section; to call a special meeting of the ratepayers when directed by the trustees, or on the petition of ten ratepayers, for filling any vacancy in the board of trustees occasioned by death, removal or other cause; or for the selection of a new school site; or the appointment of a school auditor; or any other lawful school purpose; and to cause notices of the time and place, and of the objects of such meeting, to be posted in three or more public places in the section, at least six days before the time of holding such meeting

(5) To cause to be prepared for the annual meeting of the ratepayers a report for the year then ending, containing, among other things, a summary of the proceedings of the trustees during the year, together with a detailed account of all school moneys received and expended on behalf of the section, for any purpose whatsoever, during such year. Such report shall be signed by the trustees and by either or both of the school auditors of the section.

(6) To transmit to the inspector all returns on or before the fifteenth day of January in each year according to the forms prescribed by the Education Department.

19. No act or proceeding of a rural school corporation which is not adopted at a regular or special meeting at which at least two trustees are present shall be valid or binding on any person affected thereby, unless notice of such meeting has been given to the trustees by the secretary, or by one of the trustee to the others, either personally or in writing, and a minute of such act or proceeding is made in writing and signed by two of the trustees.

20. The ratepayers of any rural school section may by resolution at the annual or any special meeting, authorize the trustees to provide for the admission of the pupils of such section to the schools of any adjoining city or town, subject to the approval of the Minister of Education and the trustees of such city or town, and such arrangement so approved shall be taken in lieu of the accommodation which trustees are required by this Act to make for the pupils of the section, and as a public school within the meaning of section 66 of this Act. In such cases it shall be lawful for the trustees to levy and collect upon the taxable property of the section such sums as may be necessary to pay the fees of pupils attending the schools of the city or town, and also such other sums as they may deem expedient or as may be required by this Act. The average attendance of the pupils belonging to such section at such schools shall be taken by the inspector as the basis on which to divide any grants authorized by the Legislature to be paid to the township to which such section belongs.

21.—(1) Every board of rural school trustees shall, on or before the first day of December, appoint an auditor, and in case of their neglect, or the neglect of the ratepayers at an annual or special meeting to do so, or in case of an auditor being appointed or elected who refuses, or is unable to act, then the inspector shall at the request in writing of any two ratepayers make the appointment.

(2) The trustees or their secretary-treasurer shall lay all their accounts before the school auditors of the section, or either of them, together with the agreements, vouchers, contracts and books in their possession, and the trustees or their secretary-treasurer, shall afford to the auditors, or either of them, all the information in their or his power as to the receipts and expenditure of school moneys.

(3) The auditors appointed, or one of them, shall, on or immediately after the first day of December in each year, appoint a time, before the day of the next ensuing annual school meeting, for examining the accounts of the school section.

22. It shall be the duty of the auditors of every school section:

1. To examine into and decide upon the accuracy of the accounts, the application of moneys received by them, and to submit the said accounts, with a full report thereon, at the next annual school meeting.

2. In case of difference of opinion between the auditors, it shall be decided by the inspector.

3. If both of the auditors object to the lawfulness of any expenditure made by the trustees, they shall submit the matter to the annual meeting, which may determine the same, or submit the matter to the Minister of Education, whose decision shall be final. 54 V. c. 55, s. 88 (1-3).

23. It shall be competent for the auditors or one of them :

(1) To require the attendance of any persons interested in the accounts and their witnesses, with all documents the auditor or auditors may direct, and to administer oaths to such persons and witnesses.

(2) To issue a warrant to any person named therein, to enforce the collection of any moneys by them awarded to be paid; and the person named in the warrant shall have the same power and authority to enforce the collection of the moneys mentioned in the said warrant, with all reasonable costs, as any bailiff of a division court has in enforcing a judgment and execution issued out of such court.

(3) The auditors shall remain in office until their audit is completed. 54 V. c. 55, s. 39 (1-4).

24.—(1) In unorganized townships in any county or district, the inspector of the county or district may form a portion of a township, or of two or more adjoining townships, into a school section.

(2) No section shall in length or breadth exceed five miles, and the boundaries may be altered by the inspector from time to time, to go into operation on the 25th day of December thereafter; provided no school section shall be formed except on the petition of five heads of families resident therein.

(3) Any person whose place of residence is at a distance of more than three miles in a direct line from the site of the school-house of the section shall be exempt from all rates for school purposes, unless a child of such ratepayer shall attend such school; but this exemption shall not apply to lands liable to taxation for school purposes owned by such person within the distance of three miles.

(4) After the formation of a school section, it shall be lawful for any two of the petitioners, by notice posted for at least six days in not less than three of the most public places in the section, to appoint a time and place for a meeting for the election, as provided by law, of three school trustees.

(5) The trustees elected at such meetings, or at any subsequent meetings of the section, shall have the powers and be subject to all the obligations of public school trustees generally.

25.—(1) The secretary-treasurers of all boards of public school trustees in unorganized townships shall be, ex officio, members of a court of revision, and three of whom, acting together, shall be a court for the revision of school section assessment rolls, and for the settlement of any appeals against the same. The members of

such court shall be paid reasonable travelling expenses by their respective boards of trustees for their attendance.

(2) The inspector for the district shall divide the sections into groups of three sections in every group, and shall notify the secretary-treasurers of the sections of the group to which they respectively belong. Such grouping may be changed as the inspector may direct.

(3) In every case where it would be inconvenient for a court of revision to meet for the revision and equalization of the assessment roll, the inspector, on the request of any board of trustees, may assume the functions of such court of revision, and all the proceedings of the inspector in the matter of the revision of the assessment roll shall be subject to the provisions of this Act, and shall have the same effect as if made in a court of revision under the preceding sub-section.

26.—(1) The trustees of all school sections in unorganized townships shall annually appoint a duly qualified person to make out an assessment roll for the section, the secretary-treasurer of which shall submit a certified copy of the same to the court of revision for correction of errors therein.

(2) The person appointed for preparing such roll shall be subject to the provisions of The Assessment Act, and shall, before returning his assessment roll to the secretary, attach thereto a certificate signed by him and verified upon oath or affirmation as prescribed in The Assessment Act.

(3) A copy of the roll as corrected shall be open to inspection by all persons interested at some convenient place in the section, notice whereof, signed by the secretary-treasurer, shall be annually posted in at least three of the most public places in the section, and shall state the place and time at which the court will hear appeals against the assessment roll, and such notice shall be posted as aforesaid by the trustees for three weeks before hearing the appeals.

(4) All appeals shall be made in the same manner, as nearly as may be, as appeals are made to a court of revision in the case of municipal assessments, and the court of revision shall have the same powers as municipal courts of revision.

(5) The annual roll, as finally passed and signed by the chairman of the court of revision, shall be binding upon the trustees and ratepayers of the section until the annual roll for the succeeding year is passed and signed as aforesaid.

(6) Where any township under the jurisdiction of a township board is unorganized, appeals against its certified assessment roll shall be made to the stipendiary magistrate or judge of the district of county.

(7) In forming union sections between and out of an organized township municipality and an unorganized township or locality within any territorial or judicial district, it shall be lawful for such union school section to be formed or altered according to the provisions of this Act, except that the inspector shall act for the

unorganized township or locality, and the reeve of the organized township for his township.

27.—(1) In any portion of the Province not surveyed into townships the inhabitants thereof who are twenty-one years of age may, at a public meeting called for that purpose, elect three of their number to serve as public school trustees, and the trustees so elected shall have all the powers of trustees in unorganized townships, and shall be subject to the provisions of this Act.

(2) On receipt of notice by the Education Department, signed by the trustees so elected, that a public school has been established and suitable accommodation provided for public school purposes, the Minister of Education may pay to the trustees out of the legislative appropriation for schools such sum of money as may be approved by the Lieutenant-Governor in Council.

28.—(1) The trustees may appoint some fit and proper person, or one of themselves, to collect the rates imposed by them upon the ratepayers of their section, or the sums which may have been subscribed, or a rate-bill imposed on any person; and may pay to such collector at the rate of not less than five or more than ten per centum on the moneys collected by him; and every collector shall give such security as shall be satisfactory to the trustees, which security shall be lodged for safe keeping with the inspector.

(2) Every collector shall have the same powers in collecting the school rate, rate-bill, or subscriptions, and shall be under the same liabilities and obligations, and proceed in the same manner in the school section as a township collector.

29. In municipalities composed of more than one township, but without county organization, it shall be optional with the municipal councils thereof to form portions of the townships comprising the municipality into school sections, or to establish a board of public school trustees, two members being elected for each ward, and if not divided into wards, two for each township thereof, and such board shall possess all the powers and duties of township boards, and shall also, upon the petition of at least five heads of families, provide school accommodation and a teacher for their children and others. 54 V. c. 55, s. 51-53.

30.—(1) In case twenty ratepayers in more than one-half of the school wards of the township petition the township council to submit a by-law to the vote of the ratepayers of the township for the repeal of any by-law under which a township school board was established, a by-law shall be submitted to such vote, and proceedings shall be in conformity with The Municipality Act, except that the vote shall not be by ballot; and in case in the majority of such wards the majority of the votes are for such repeal, the township council shall pass a by-law to disestablish such township school board and form school sections instead thereof; but no repeal shall take effect until the twenty-fifth day of the month of December next following the voting upon the by-law for that purpose.

(2) The council, in the same or by another by-law, may appoint the inspector jointly with two other competent persons, not residents of the township, and they or any two of them, may in a report to the council, value the school-houses, school sites and other school property which may thereupon become the property of each school section, and shall also adjust and settle the respective rights and claims consequent on such repeal between the respective school sections, or between any school section, and the township, and all payments to be made by or to any of them.

31.—(1) The trustees of every rural school section shall have power to select a site for a new school-house or to agree upon a change of site for an existing school-house, and shall forthwith call a special meeting of the ratepayers of the section to consider the site selected by them; and no site shall be adopted, or change of school site made, except in the manner hereinafter provided, without the consent of the majority of such special meeting.

(2) In case a majority of the ratepayers present at such special meeting differ as to the suitability of the site selected by the trustees, each party shall then and there choose an arbitrator, and the county inspector, or, in case of his inability to act, any person appointed by him to act on his behalf, shall be a third arbitrator; and such three arbitrators, or a majority of them present at any lawful meeting, shall have authority to make and publish an award upon the matter submitted.

(3) With the consent, or at the request of the parties to the reference, the arbitrators, or a majority of them, shall have authority, within one month from the date of their award, to reconsider such award and within two months thereafter to make and publish a second award, which award (or the previous one, if not reconsidered by the arbitrators) shall be binding upon all parties concerned for at least five years from the date thereof.

32. (1) If the owner of the land selected for a new site, or required for the enlargement of school premises, refuses to sell the same, or demands therefor a price deemed unreasonable by the trustees, then such owner and the trustees shall each forthwith appoint an arbitrator, and the arbitrators thus appointed, together with the inspector, or any person appointed by him as third arbitrator, or any two of them, shall appraise the damages for such land.

(2) If the majority of the school trustees, or the majority of a public school meeting, neglects or refuses, where there is a difference in regard to a school site, to appoint an arbitrator, or if the owner of the land selected as a school site, neglects or refuses to appoint an arbitrator, it shall be competent for the inspector with the arbitrator appointed, to determine the matter; and the inspector in case of such refusal or neglect, shall have a second vote if he and the arbitrator appointed do not agree.

(3) If only a majority of the arbitrators appointed to decide any case arising under the authority of this Act are present at any

lawful meeting, it shall be competent for those present to make and publish an award upon the matters submitted to them, or to adjourn the meeting for any period not exceeding ten days, and they shall give the absent arbitrator notice of the adjournment.

(4) The arbitrators, or any two of them, shall have the power to determine the claims of all persons, upon notice in writing to such claimants or persons.

(5) Upon tender of payment of the amount of such damages to the owners or other persons entitled thereto, by the school trustees, or its payment into the High Court under the authority hereinafter conferred, the land may be taken and used for the purpose aforesaid.

33. (1) Any award for a school site made and published under this Act, if there be no conveyance, shall thereafter be deemed to be the title of the trustees to the land mentioned in it, and shall be a good title thereto against all persons interested in the property in any manner whatever, and shall be registered in the proper registry office on the affidavit of the secretary-treasurer of the Board of Trustees verifying the same.

(2) The parties concerned in all such disputes shall pay all the expenses incurred in them, according to the award or decision of the arbitrators.

34. (1) A school site shall not be selected in a township within a hundred yards of the garden, orchard, pleasure ground, or dwelling house of the owner of the site without his consent.

(2) Any wall or fence deemed necessary for the enclosure of the school premises shall be erected and maintained by the Board of Trustees at the expenses of the section.

35. Where the area of a school site is less than is required by the regulations of the Education Department the trustees may, without reference to a special meeting of the ratepayers, enlarge the same, but no such enlargement shall be made in the direction of, or including an orchard, garden or dwelling house, without the consent of the owner of the land unless the school site cannot be otherwise enlarged.

36. (1) All corporations and persons whatever, for themselves and those they represent, interested in any land, may sell or convey all or part thereof to school trustees for a school site or an addition to the school site, or for a teacher's residence; and any sale and conveyance so made shall be valid and effectual; and the corporations or persons so conveying are hereby indemnified for what they respectively do in pursuance of this Act.

(2) If the owner of land duly selected for the said purpose is absent from the county in which the land lies, or is unknown, the trustees may procure from a sworn surveyor a certificate that he is not interested in the matter; that he knows the land and that some certain sum therein named is, in his opinion, a fair compensation for the same; and on filing the said certificate with the

Judge of the County Court of the county in which the land lies, accompanied by an affidavit or affidavits which satisfy the Judge that the owner is absent from the county and that, after diligent enquiry, he cannot be found, the Judge may order a notice to be inserted for such time as he sees fit in some newspaper published in the county; and he may, in addition thereto, order a notice to be sent to any person by mail, or may direct service of the same to be effected in such other way as he sees fit.

(3) The notice shall contain a short description of the land, and a declaration of the readiness of the trustees to pay the sum certified; shall give the name of a person to be appointed as the arbitrator of the trustees if their offer of that sum is not accepted; shall name the time within which the offer is to be accepted, or an arbitrator named by the owner; and shall contain any other particulars which the county judge may direct.

(4) If within such time as the Judge directs, the owner does not notify the trustees of the acceptance of the sum offered, or give the name of a person whom he appoints as arbitrator, the Judge shall, on the application of the trustees, appoint a sworn surveyor to be sole arbitrator for determining the value of the property.

37. (1) Where land is taken by the trustees without the consent of the owner, the compensation to be paid therefor shall stand in the stead of the land; and after the trustees have taken possession of land, any claim to, or incumbrance upon the same or any portion thereof, shall be converted into a claim to the compensation, and the trustees shall be responsible accordingly whenever they have paid such compensation or any part thereof to a party not entitled to receive the same, saving always their recourse against such party.

(2) If the trustees have reason to fear any claims or incumbrance, or if any party to whom the compensation or any part thereof is payable refuses to execute the proper conveyance, or if the party entitled to claim the same cannot be found or is unknown to the trustees, or if for any other reason the trustees deem it advisable, they may pay the arbitration and other expenses, and pay the amount of the compensation into the High Court, or in such other manner as the inspector may direct, with interest thereon for six months, and may deliver therewith an authentic copy of the conveyance, or of the agreement or award if there be no conveyance; and such agreement or award shall thereafter be deemed to be the title of the trustees to the land therein mentioned, and shall be a good title thereto against all persons interested in the property in any manner whatever, and shall be registered in the proper registry office on an affidavit of the secretary-treasurer of the Board of Trustees verifying the same.

38. Every Township Council shall have power:—

(1) To pass by-laws to unite two or more sections in the same township into one, in case at a public meeting in each section called

by the trustees or inspector for that purpose, a majority of the ratepayers present at each of such meetings request to be united;

(2) To alter the boundaries of a school section, or divide an existing section into two or more sections, or to unite portions of an existing section with another section, or with any new section, in case it clearly appears that all persons to be affected by the proposed alteration, division or union respectively, have been duly notified, in such manner as the Council may deem expedient, of the proposed proceeding, or of an application made to the Council to do so;

(3) Any such by-law shall not be passed later than the first day of June in any year, and shall not take effect before the 25th day of December next thereafter, and shall remain in force, unless set aside as hereinafter provided, for a period of five years. The township clerk shall transmit forthwith a copy of such by-law and minutes relating thereto to the trustees of every section affected thereby, and to the inspector.

(4) When part of any school section has been added to a city or town by order of the Lieutenant-Governor in Council, the Municipal Council in which such section is situated may pass a by-law for the readjustment of the boundaries of the remaining portion of such section, notwithstanding the passing of a by-law within five years affecting the limits of such section or adjoining sections.

39. (1) A majority of the trustees, or any five ratepayers of any one or more of the school sections concerned, may within twenty days, by notice filed in the office of the county clerk, appeal to the County Council of the county in which such section or sections are situated, against any by-law of the Township Council for the formation, division, union or alteration of their school section or sections; or against the neglect or refusal of the Township Council, on application made by the trustees or any five ratepayers concerned, to alter the boundaries of a section or sections within the township.

(2) The time herein mentioned for appeal shall run from the date of the by-law complained of, or from the date of the meeting at which the Council refused to pass such by-law, or from the first meeting after which notice was received from the clerk of the application of the trustees or ratepayers asking for such by-law to be passed.

(3) The County Council may appoint as arbitrators not more than five or less than three competent persons, two of whom shall be the county Judge, or some person named by him, and the inspector, and a majority of whom shall form a quorum to hear such appeal and to revise the boundaries of the school or sections, so far as to settle the matters complained of; but the determination of the said matters shall not take effect before the 25th day of December in the year in which the arbitrators so decide, and shall thence continue in full force for five years at least, and until lawfully changed by the Township Council.

(4) No person shall be competent to act as arbitrator who is a member of the Township Council, or who is a member at the time at which the Council passed, or refused or neglected to pass the by-law or resolution.

(5) Notice of the determination of the said matters made by the arbitrators shall be given by the inspector to the clerk of the township, and to the trustees of the sections concerned.

40. On the formation, dissolution, division or alteration of any school section in the same township, in case the trustees of the sections interested are unable to agree, the inspector and two other persons appointed by the Township Council as arbitrators, shall value and adjust in an equitable manner all rights and claims consequent upon such formation, division dissolution or alteration between the respective portions of the township affected, and determine in what manner the same shall be settled; and the determination of the said arbitrators or any two of them shall be final and conclusive.

41. In case a school site or school-house or other school property is no longer required in a section, in consequence of the alteration or the union of school sections, the same shall be disposed of in such a manner as a majority of the ratepayers in the altered or united school sections may decide at a public meeting called for that purpose; and the ratepayers transferred from one school section to another shall be entitled, for the school purposes of the section to which they are attached, to such a proportion of the proceeds of the sale of such school-house or other school property as the assessed value of their property bears to that of the other ratepayers of the section from which they have been separated; and the residue of such proceeds shall be applied to the erection of a new school-house in the old section, or to other public school purposes of such old section. In the case of united sections, the proceeds of the sale shall be applied to the like school purposes of such united sections.

42. All school sections existing on the 1st day of April, 1896, and all union sections which on that day existed in fact, are to be deemed to have been legally formed, subject to the provisions of this Act, so far as applicable, as if they had been formed thereunder; and in cases where any union has before said date been adjudged to have been illegally formed, or where any proceedings were pending at said date further proceedings may be stayed, upon payment of such costs or expenses as the Judge may award.

43. A union school section may be established between (a) parts of two or more adjoining townships, or (b) parts of one or more townships and an adjoining urban municipality and union sections may be formed, altered or dissolved as follows:—

(1) On the petition of five ratepayers from each of the municipalities concerned, to their respective Councils, asking for the formation, alteration or dissolution of a union section, each municipal Council so petitioned may appoint an arbitrator, not a mem-

ber of the Council), notice of which shall be sent by the respective clerks to the inspector of the district concerned, who shall be arbitrators; a Council may act upon a petition addressed to the Councils concerned or to any two or more of them jointly, if such petition is signed by five ratepayers of the municipality acting thereon.

(2) In cases where the persons so appointed arbitrators would be an even number, the senior county Judge, or some person by him appointed, shall be added, or in the case of an arbitration affecting two or more counties, then the senior county Judge of the county having the largest population according to the last Dominion census, or some person by him appointed, shall be added.

(3) The first meeting of the arbitrators shall be called by the inspector representing the greatest number of schools, who shall give ten days' notice in writing of such meeting to the clerks of the municipalities concerned.

(4) In case the arbitrators shall determine upon the formation of a new union section, or upon the alteration of the boundaries of an existing union school, they shall in their award set forth the parcels of land to be included in such new union section, or in such altered section as may be. In the event of the transfer of any land from an existing union section to some other section, the arbitrators shall in their award set forth to what other section such transfer shall be made, and any such transfer shall be binding and operative for all school purposes till altered as provided by this Act.

(5) In case the arbitrators shall determine upon the dissolution of an existing union they shall set forth in their award the section or sections to which the parcels of land comprising such union shall be attached for school purposes, and any such transfer of the parcels of land comprising a union of school section to an adjoining section or sections shall be binding and operative till the boundaries of such section or sections are altered.

(6) Where the arbitrators find that it would be expedient and practicable so to do, they may form part of the territory of any union section into a non-union section, or form a new union, and in such cases they shall indicate the parcels of land of which such union or non-union section shall be composed. The remainder of the union section shall be disposed of as hereinbefore provided.

(7) When a new union section is formed or an existing union section altered the arbitrators shall determine and fix the proportion which the part in each municipality shall be liable to contribute towards the erection and maintenance of the school and other requisite expenses, and such determination shall be binding for three years.

(8) In any award made under this section the arbitrators shall value and adjust all rights and claims consequent upon the formation, alteration or dissolution of union sections between the re-

spective municipalities, school sections and ratepayers concerned, determine in what manner and by what municipality or municipalities, or what portions thereof the same shall be paid the sum of money to be paid by one portion of the municipalities or sections concerned to the union schools so formed or altered, the disposition of the property of the union and any payment by one portion to the other and the right of any ratepayer affected by the award, and such valuation, adjustment and determination shall form and be considered a portion of their award, and shall be binding on the municipalities and school sections concerned, subject to this Act.

(9) When a new union school section is formed by arbitration the inspector authorized under sub-section 3 to call the first meeting of the arbitrators, shall call the first meeting for the election of trustees, and shall proceed as the clerk of the municipality is directed to proceed in the case of the formation of a new section.

(10) Such award shall not take effect until the 25th day of the month of December, after the award or a certified copy thereof is filed with the clerks of the municipalities concerned.

(11) No union school section shall be altered or dissolved for a period of five years after the award of the arbitrators has gone into operation, whether such award did or did not change the boundaries of existing sections, but nothing herein contained shall be construed as restraining any municipal council from enlarging the boundaries of any union school section from time to time.

44. When the territory which it is proposed to form into a union section or when the union section which it is proposed to alter or dissolve, lies wholly within a county, the trustees or any five ratepayers in the territory or union section concerned, or the inspector, may, within one month after the making thereof, appeal in writing to the county council against any award made by the arbitrators either for or against the formation, alteration or dissolution of such section, or against the neglect or refusal of the township council or councils concerned to appoint arbitrators, as provided in section 43 of this Act, the county council shall have power to appoint not more than three arbitrators, who shall neither be ratepayers in the territory or section concerned, nor members of the councils concerned, and such arbitrators shall have all the powers of arbitrators appointed under section 43, and the decision of a majority of them shall be final and conclusive. The first meeting of such arbitrators shall be called by the county clerk.

45. When the territory which it is proposed to form into a union school or when the union section which it is proposed to alter or dissolve lies partly within two or more counties, the trustees or any five ratepayers in the territory or union section concerned, or the inspector, may, within one month after the making thereof, appeal against any award made by arbitrators for or against the formation, alteration or dissolution of such section, or against the refusal or neglect of the township council or councils con-

cerned to appoint arbitrators, to the Minister of Education, who shall have power to alter, determine or confirm such award, or where no award was made, then at his discretion to appoint not more than three arbitrators, who shall have all the powers of arbitrators appointed under section 43 of this Act, and the decision of a majority of them shall be final. The first meeting of such arbitrators shall be called by the Minister of Education.

46. The collectors of each municipality in which part of a union section is situate shall collect the school rates for that part; and the amount collected from the several ratepayers in each part of the union section shall be paid by the respective collectors to the treasurer of the municipality in which such part of the union section is situate, and such treasurer shall pay over the same without any charge or deduction to the trustees entitled thereto.

47. When any township municipality is divided by Act of the Legislative Assembly for municipal purposes, all school sections which may, by such division, be situated partly in each of the newly formed municipalities shall be deemed union sections until otherwise altered under this Act.

48. Every union section shall, for the election of trustees, be deemed one section, and shall be considered as to inspection as within the municipality in which the school-house is situated, or if there be two or more school-houses, then in the municipality having the largest amount of assessed property. 54 V. c. 55; s. 92.

49.—(1) In case a portion of the territory composing one or more sections becomes incorporated as an urban municipality, the boundaries of such section or sections shall continue in force and shall be deemed a union section, and the provisions of this Act respecting the election of public school trustees in urban municipalities shall apply thereto until such union is altered or dissolved.

(2) In the case of an urban municipality divided into wards to which a part of an adjoining township or townships is attached for school purposes, the board of trustees of such union section shall by resolution determine in which ward or wards the ratepayers of the township shall vote for the election of school trustees and at elections on other school questions, and in case of no such resolution, then such portion of the township shall be considered for all election purposes as attached to the ward or wards adjacent, and if two or more wards are adjacent, any such ratepayer may vote in either of such wards.

50.—(1) When any portion of a township is annexed to an urban municipality by proclamation, the portion so annexed shall for all school purposes be deemed to be part of such city or town, provided always that when the portion annexed does not include the whole of any contiguous section, the respective municipalities shall, unless determined by mutual agreement between themselves after such annexation, each appoint an arbitrator, who, with the senior county judge of the county, shall value and adjudge the rights and claims of all parties affected by such annexation, and

shall determine by what municipality or portion thereof the same shall be paid or settled.

(2) The award of the arbitrators shall be final and conclusive, and the money found due, either by mutual agreement or under the award, shall be deemed money for school purposes, and the provisions of section 70 of this Act shall not apply to the money so required to be paid under the award or mutual agreement, and a debenture or debentures may issue to be payable out of the taxable property of that part of the section remaining in the indebted municipality, upon a requisition of the trustees of said section, without calling a special meeting of the electors, and upon the terms and conditions set forth in a by-law of the said municipality, anything in this Act to the contrary notwithstanding.

(3) In all cases in which two municipal corporations are united by proclamation or by any Act of the Legislature, all the assets and liabilities of each school corporation shall be assumed by the school corporation of the united municipality.

51.—(1) Once in every three years the assessors of the municipalities in which a union section is situated shall, after they have completed their respective assessments and before the first day of June, meet and determine what proportion of the annual requisition made by the trustees for school purposes shall be levied upon and collected from the taxable property of the respective municipalities out of which the union section is formed. Notice of such determination shall be given forthwith to the secretary-treasurer of the union section.

(2) In the event of the assessors disagreeing as to such proportion, the inspector in whose district the union section is situated shall name an arbitrator, who, with the assessors aforesaid, shall determine the said matter and report the same to the clerks of the respective municipalities, on or before the first of July, and the decision of a majority shall be final and conclusive for the period of three years.

(3) When the union section is composed of portions of two adjoining counties, then, on the disagreement of the assessors, the inspector of the county in which the school-house of the union section is situated shall name an arbitrator, and the decision of a majority shall be final and conclusive for the period of three years;

(4) The meeting of assessors for such purposes shall be called by the assessor of the municipality in which the school-house of the union section is situated;

(5) The assessors or the assessors and arbitrator so appointed may, at the request of the inspector or five ratepayers, within one month after the filing thereof with the clerk, reconsider their award, and alter or amend the same so far as to correct any omission or error in the terms in which such award is expressed.

52.—(1) Any by-law of a municipality for forming, altering or dissolving a school section or sections, and any award made by arbitrators appointed to consider an appeal from a township

council with respect to any matter authorized by this Act shall be valid and binding for at least five years notwithstanding any defect in substance or form, or in the manner or time of passing or making the same, unless notice to quash such by-law or to set aside such award is filed in the office of the township clerk within one month of the publication of such by-law or award; and the same is subsequently quashed or set aside.

(2) Such by-law or award shall be deemed to be published when a copy thereof is served upon the secretary or secretary-treasurer of each board of trustees.

53.—(1) Every board of public school trustees in urban municipalities, elected as provided by this Act, shall be a corporation by the name of "The _____ Public School Board" (prefixing to the words "Public School Board" the name of the corporation for which such trustees are elected), and shall have and possess all the powers usually possessed by corporations, so far as the same are necessary for the carrying out the purposes of this Act.

(2) Any ratepayer who is a British subject and resident in the municipality of the full age of twenty-one years may be elected a public school trustee, and every trustee shall continue in office until his successor has been elected and the new board organized.

54.—(1) In case any unincorporated village becomes incorporated, or in case a village or town changes its corporate status, the trustees having jurisdiction over the school property situated within such village or town prior to its incorporation, or prior to the change of its corporate status, shall exercise all the powers conferred by this Act upon the trustees of urban municipalities until a new election of trustees is held, and such trustees shall call a meeting of the ratepayers of such urban municipality within one month after the date of such incorporation for the election of a new public school board.

(2) In calling the meeting of the ratepayers of such newly incorporated municipality, the provisions of section 57 shall be complied with so far as the same are applicable. Where the trustees of the municipality whose corporate status was changed were elected by ballot, the provisions of section 58 shall apply to the election of trustees in such newly incorporated urban municipality.

55.—(1) For every ward into which any urban municipality is divided there shall be two trustees, each of whom, after the first election of trustees, shall continue in office for two years, and until his successor has been elected and the new board organized.

(2) One of the trustees in each ward (to be determined by lot at the first meeting of trustees after their election, and entered upon the minutes) shall retire from office at the time appointed for the next annual school meeting, and the other shall continue in office one year longer and then retire, after which one trustee shall be elected annually for each ward:

(3) When any town or incorporated village is annexed to a city, the town or incorporated village so annexed shall, for all the

purposes of this Act, be deemed to be part of the city.

(4) The provisions of this section shall not be held to invalidate or make void section 10 of the Act passed in the 54th year of Her Majesty's reign chaptered 82, relating to the city of Toronto, but the said section 10 and the sub-sections thereof shall be read and construed as if incorporated in this Act.

56.—(1) In every incorporated village not divided into wards there shall be six trustees, each of whom, after the first election for trustees, shall continue in office for two years and until his successor has been elected and the new board organized.

(2) Three of the trustees (to be determined by lot at the first meeting of trustees after their election and entered upon the minutes) shall retire from office at the time appointed for the next annual election, and the other three shall continue in office one year longer and then retire, after which three trustees shall be elected annually.

57. The annual and other elections of public school trustees, unless otherwise ordered, as provided by section 58 of this Act, shall be subject to the following provisions :

(1) A meeting of the ratepayers for the nomination of candidates for the office of public school trustee shall take place at noon on the last Wednesday in the month of December, annually, or if a holiday, on the day following, at such place as shall from time to time be fixed by resolution of the public school board, and in municipalities divided into wards, in each ward thereof, if the board thinks fit.

(2) The school board shall, by resolution before the second Wednesday in December each year, name the returning officer or officers to preside at the meeting or meetings for the nomination of candidates, and also for holding the election in case of a poll, and in case of the absence of such officer, the chairman chosen by the meeting shall preside, and the public school board shall give at least six days' notice of such meeting.

(3) If at such meeting only the necessary number of candidates to fill the vacant offices are proposed and seconded, the returning officer or person presiding, after the lapse of one hour, shall declare such candidates duly elected, and shall so notify the secretary of the school board; but if two or more candidates are proposed for any one office and a poll is demanded by any candidate or elector, the returning officer or chairman shall adjourn the proceedings for filling such office until the first Wednesday of January next, or if a holiday, then to the day following, when a poll or polls shall be opened at such place or places, and in each ward, where the municipality is divided into wards, as shall be determined by resolution of the trustees;

(4) The polls shall be opened at the hour of ten of the clock in the forenoon, and shall continue open until five o'clock in the afternoon, and no longer, and any poll may close at any time after

eleven o'clock in the forenoon, when a full hour has elapsed without any vote having been polled;

(5) In urban municipalities, and in townships where public school boards exist, the clerk of the municipality shall furnish to the school board, within three days after request in writing, "The Voters' List" of such municipality, together with a supplementary list either printed or in writing of the names of persons being supporters of separate schools, and also a list of the names, alphabetically arranged, of all ratepayers not being already upon "The Voters' List."

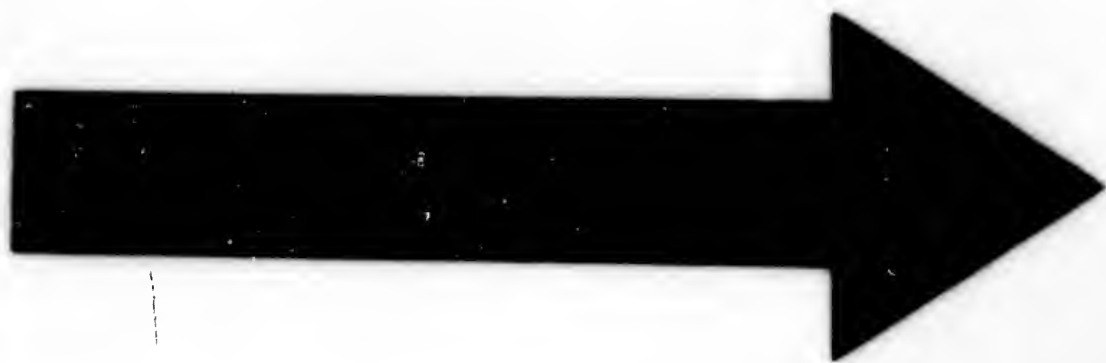
(6) The school board shall provide each polling place with the lists aforesaid, and also a poll book: and at every election at which a poll is demanded, the returning officer or person presiding, or the poll clerk, shall enter in such book, in separate columns, the names of the candidates proposed and seconded at the nomination, and shall, opposite to such columns, write the names of the ratepayers offering to vote at the election, and shall, in each column on which is entered the name of a candidate voted for by a voter set the figure "1" opposite the voter's name, with the residence of the voter;

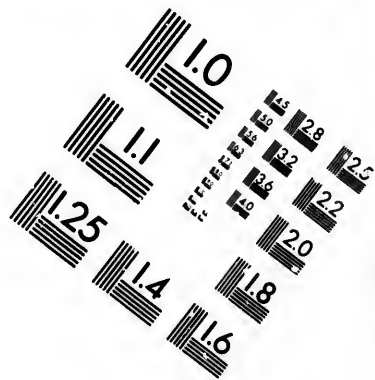
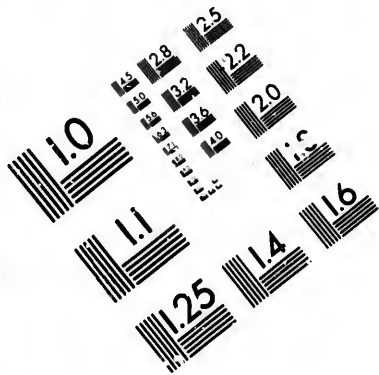
(7) The returning officer or person presiding shall, on the day after the close of the election, return the poll book to the secretary or secretary-treasurer of the school board, with his solemn declaration thereto annexed, that the poll book has been correctly kept: and contains a true record of the votes given at the polling place for which he was returning officer;

(8) The secretary-treasurer shall add up the number of votes for each candidate for any office, as appears from the poll book so returned, and shall declare elected the candidate or candidates having the highest number of votes, and shall forthwith notify the candidates in writing of the number of votes polled for each of them in said election.

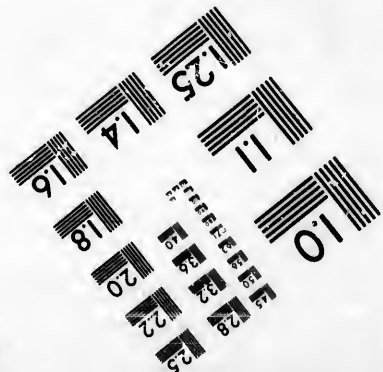
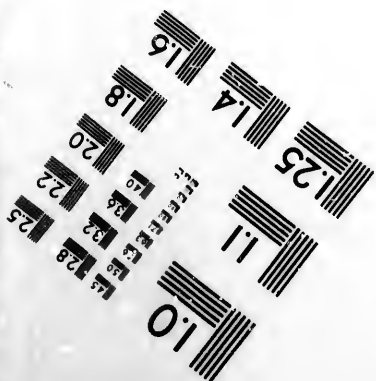
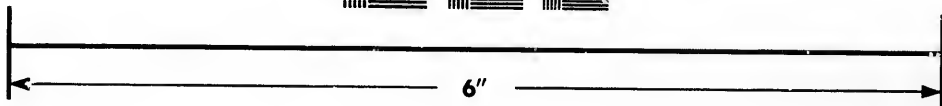
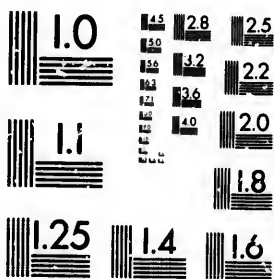
(9) In case two or more candidates have an equal number of votes, the member of the board present at the first meeting thereof after such election and before the organization of the board, who is assessed highest as a ratepayer on the last revised assessment roll, shall give a vote for one or more such candidates, so as to decide the election.

58.—(1) The board of public school trustees of any urban municipality or township may by resolution, of which notice shall be given to the clerk of the municipality on or before the first day of October in any year, require the election of school trustees for such urban municipality or township, to be held by ballot on the same day as municipal councillors or aldermen are elected. Any board of trustees may discontinue the use of the ballot in trustee elections on giving notice to the clerk of the municipality to that effect at the time hereinbefore mentioned, and thereafter elections for the purpose of this Act shall be conducted as provided in section 57.





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(2) Where any board of trustees requires elections to be held by ballot, and elections are so held, no change shall be made in the mode of conducting such election for a period of three years, and should the mode of conducting the elections by ballot be discontinued, then the provisions of section 57 shall apply for a period of three years at least.

(3) In every case in which notice is given as aforesaid requiring the election of public school trustees to be held by ballot, such election shall thereafter be held at the same time and place, and by the same returning officer or officers, and conducted in the same manner as the municipal nominations and elections of aldermen or councillors are conducted; and the provisions of The Municipal Act respecting the time for opening and closing the poll, the mode of voting, corrupt or improper practices, vacancies, and declarations of office, shall mutatis mutandis apply to the election of public school trustees.

(4) A separate set of ballot papers shall be prepared by the clerk of the municipality for all the wards or polling sub-divisions, containing the names of the candidates nominated for school trustees, of the same form as those used for councillors or aldermen, except the substitution of the words "school trustee" for councillors or aldermen; and no ballot shall be delivered to any person who is entered on the list of voters as a supporter of separate schools.

(5) In case any objection is made to the right of any person to vote at an election of school trustees, the deputy returning officer shall require the person whose right of voting is objected to, to make the following oath or affirmation :

You swear (or solemnly affirm) that you are the person named, or intended to be named, in the list (or supplementary list) of voters now shown to you (showing the list to voter);

That you are a ratepayer.

That you are of the full age of twenty-one years;

That you are a public school supporter;

That you have not voted before at this election, either at this or any other polling place in this ward (or in this municipality, where the municipality is not divided into wards) for school trustee;

That you have not, directly or indirectly, received any reward or gift, nor do you expect to receive any, for the vote which you tender at this election;

That you have not received anything, nor has anything been promised to you, directly or indirectly, either to induce you to vote at this election, or for loss of time, travelling expenses, hire of team, or any other service connected with this election;

And that you have not, directly or indirectly, paid or promised anything to any person either to induce him to vote or refrain from voting at this election: So help you God. 54 V. c. 55, s. 103 (1-6).

59.—(1) In case the office of trustee becomes vacant from any cause, the remaining trustees shall, except as provided in the next sub-section, forthwith hold a new election in the manner provided by this Act for the annual election of trustees to fill such vacancy, and the person thereupon elected shall hold his seat for the remainder of the term for which his predecessor was elected.

(2) In the case of an urban municipality, should such vacancy occur within three months of the expiry of the term of office, the remaining trustees may allow the office to remain vacant until the next election.

60.—(1) Any complaint respecting the election of school trustees in any urban municipality shall be made to the Judge of the County Court within twenty days after such election, who shall, within a reasonable time, determine the same; and may cause the rolls and any records of the election to be produced and inquire into the facts on affidavit or affirmation, or by oral testimony, and cause any person to appear before him.

(2) The Judge may decide the matter of complaint, and shall report such decision to the secretary-treasurer of the School Board.

61.—(1) Every urban Board of Trustees shall hold its first meeting in each year on the third Wednesday in January, at the hour of seven o'clock in the afternoon, or at such other hour and place on the same day as may have been fixed by resolution of the former board.

(2) At such meeting the secretary of the board shall preside at the election of chairman, or, if there be no secretary, the members present shall appoint one of themselves to preside at such election, and the member so appointed to preside may vote as a member.

(3) In case of an equality of votes at the election of chairman, the member who is assessed as a ratepayer for the largest sum on the last revised assessment roll shall have a second or casting vote in addition to his vote as a member.

(4) A majority of the members of the board shall be necessary to form a quorum at any meeting and the vote of the majority of such quorum shall be necessary to bind the corporation.

62. It shall be the duty of the trustees of all public schools and they shall have power:—

(1) To appoint a secretary and treasurer or secretary-treasurer, and such committees, officers and servants as they may deem expedient;

(2) To fix the time and place of meetings of the board, the mode of calling and conducting them, and of keeping a true account of the proceedings of such meetings, and to transmit to the Minister of Education all returns and reports required by the Education Department;

(3) To provide adequate accommodation for all the children of the supporters of schools between the ages of five and sixteen years resident in the municipality (in the case of rural schools for

two-thirds of such children resident in the section) as ascertained by the census taken by the Municipal Council for the next preceding year;

(4) To purchase or rent school sites or premises, and to build, repair, furnish and keep in order the school-houses, furniture, fences and all other school property; to keep the well, closets and premises generally in a proper sanitary condition; to procure registers, maps, globes, apparatus, and, if desirable, procure prize books and establish and maintain school libraries;

(5) To determine the number, grade, boundaries and description of schools to be opened and maintained; the teachers to be employed; the terms on which they are to be employed, and their remuneration and rank (whether principals or assistants); and may establish kindergartens and classes for industrial training and instruction in needle work and domestic economy;

(6) To dismiss from the school any refractory pupil, and, where practicable, to remove such pupil to an industrial school;

(7) To collect, at their discretion, from the parents or guardians of the pupils attending school a sum not exceeding twenty cents per month per pupil, to defray the cost of text-books, and other school supplies; or to purchase for the use of pupils text-books and other school supplies at the expense of the corporation;

(8) To exempt, in their discretion, from the payment of school rates, wholly or in part, any indigent persons (notice of such exemption to be given by the trustees to the clerk of the municipality on or before the first day of August), and when deemed necessary to provide for the children of such persons text-books and other school supplies at the expense of the corporation;

(9) To submit to the Municipal Council, on or before the first day of August, or at such time as may be required by the Council, an estimate of the expenses of the schools under their charge for the twelve months next following the date of application;

(10) To provide (in the case of rural schools) for the payment of teachers' salaries quarterly and, if necessary, to borrow on their promissory note, under the seal of the corporation, at interest not exceeding eight per cent. per annum, such moneys as may be required for that purpose, until the taxes are collected;

(11) To submit in the case of urban municipalities all accounts, books and vouchers to be audited by the municipal auditors, who shall audit the same and publish at the end of every year, in one or more newspapers, or otherwise, an abstract of the annual report of the auditors;

(12) To take possession of all property which has been acquired or given for public school purposes, and to hold the same according to the terms on which it was acquired; and to dispose of any school site or property not required and convey the same under their corporate seal, and apply the proceeds thereof to lawful school purposes.

.....

(13) To supplement out of school funds, at their pleasure, any allowance payable under this Act to superannuated teachers.

63. Trustees shall not be liable to any prosecution for acting under any by-law of a Municipal Council before it has been quashed. In case a by-law, order or resolution of a Municipal Council is illegal, and anything has been done under it which gives any person a right of action, no such action shall be brought until one month has elapsed after the by-law, order or resolution has been quashed or repealed, nor until one month's notice in writing of the intention to bring such action has been given to the corporation. Every such action shall be brought against the Municipal corporation alone.

64. The trustees of cities when so requested by any charitable organization having in charge children of school age shall have power to employ teachers for such children, and to furnish for their use all school supplies if they deem it expedient, and such children shall be considered public school pupils and shall be subject to this Act.

65. Every urban School Board shall have power to take and acquire land for a school site or for enlarging school premises already held. In the event of any dispute between the owner of the land selected and the trustees with regard to the price of such land, sections 31 to 37 shall apply.

66.—(1) The Municipal Council of every township shall levy and collect by assesment upon the property of the public school supporters of the whole township the sum of \$150 at least for every public school which has been kept open the whole year, exclusive of vacations. Where the school has been kept open for six months or over, a proportionate amount of the said sum of \$150 at least shall be so collected. An additional sum of \$100 at least shall be levied and collected in a similar manner for every assistant teacher engaged for the whole year, and a proportionate amount if such assistant teacher was engaged for six months or over;

(2) In the case of union sections the Municipal Council of each municipality of which the union section is composed shall collect from the taxable property of the respective municipalities the said sum in the proportion fixed by the equalization provided under section 51. This section shall not apply to union sections formed between townships and urban municipalities.

67.—(1) The Council of every municipality shall levy and collect upon the taxable property of the municipality (or of the sections in the case of rural schools), in the manner provided in this Act, and in the municipal and assessment Acts, such sums as may be required by the trustees for school purposes; and shall pay the same to the treasurer of the Public School Board as required by the board. In the case of rural schools, all moneys collected shall be paid to the secretary-treasurer on or before the 15th of December;

(2) The Council of every municipality may, in addition to any requisition of the public school trustees, raise by assessment such other sums as it may deem expedient for the establishment and maintenance of a school library, or for aiding new or weak schools or continuation classes within such municipality, or for the support of model schools, or for supplementing teachers' salaries or retiring allowances;

(3) It shall be the duty of every Municipal Council to correct any errors or omissions that may have been made within the three years next preceding such correction in the collection of any school rate duly imposed or intended so to be, to the end that all property shall be compelled to pay its proper proportion of such rate.

68. It shall be the duty of the clerk of every township:—

(1) To transmit before the first day of December in each year to the county inspector a list of the supporters of separate schools against whom any rate for public school purposes appears upon the collector's roll showing the amount so rated against each and the total amount so rated. The inspector shall, before issuing orders for the county grant to the school sections, deduct therefrom the amount so certified to him by the clerk, and shall give the trustees of the separate school section an order on the township treasurer for the amount thereof, and such treasurer shall pay over the same;

(2) To give to the inspector when requested by him, a statement of the assessed value of each school section as shown by the revised assessment roll, and at the request of any Board of Trustees to furnish the board with a statement showing the land composing the school section for which they are trustees the assessment of each parcel or lot and the amount of taxes entered on the collector's roll against each parcel of such lands, and the population of each school section between the ages of five and sixteen years. The cost of preparing the latter statement shall be paid by the Board of Trustees applying for the same.

69. It shall be the duty of the clerk of every county to make a return to the Minister of Education showing the population of each minor municipality within the county, and of the clerk of every city and of every town separated from a county to make a return showing the population of such city or town, as shown by their assessment rolls for the previous year, said returns to be made on or before the first day of April in each year.

70.—(1) On the application of any board of rural school trustees for the issue of debentures for the purchase of a school site for the erection of a school-house, or any addition thereto, or for the purchase or erection of a teacher's residence, the Municipal Council of the township shall pass a by-law for such purpose, and shall forthwith issue debentures to be repayable out of the taxable property of the school section concerned in annual instalments, provided the proposal for such loan has been submitted by the trustees to and sanctioned at a special meeting of the ratepayers of the section, called for the purpose.

(2) All applications for a loan, for the purposes herein mentioned, shall be made by the trustees of a union section to the Council of the municipality within which the school-house or site of such union section is situated, and all debentures for the payment of such loan shall be issued by such municipality. Any other municipality or municipalities forming part of the union school section shall pay, on the requisition of the clerk of the municipality by which the debentures were issued, as they come due, its or their share of the loan, including interest, according to its or their liability for school purposes, as determined by section 51.

(3) Notwithstanding any alteration made in the boundaries of any school section, the taxable property situated in the school section when such loan was effected, shall continue to be liable for the rate levied by the Township Council for repayment of the loan.

(4) The expenses of preparing and publishing any by-laws or debentures, and all incidental expenses shall be paid by the section on whose behalf such debentures were issued, and the amount of such expenses may be deducted from any school rates collected by the Municipal Council for such section. 55 V. c. 60, s. 3.

71.—(1) The trustees of any rural school may require the Council to raise, by one yearly rate, such sums as may be necessary for the purchase of a school-house or site, or the erection of a school-house or teacher's residence.

(2) No Municipal Council shall levy or collect during any one year more than one school rate except for the purchase of a school site, or for the erection of a school-house.

72.—(1) The Municipal Council of any urban municipality may, on the application of the school trustees, pass a by-law for any of the purposes mentioned in the preceding section. Where the Municipal Council refuses so to do, the question shall be submitted by the Municipal Council, if requested by the trustees, to the vote of the electors qualified to vote under the Municipal Act for the creating of debts, who are supporters of public schools, as therein provided, and on the assent of such electors being obtained the Council shall raise or borrow such sum;

(2) Debentures issued for school purposes may be in the form given by this Act, and for such term of years and for such amount as the Council shall see fit, not exceeding thirty years, or the Municipal Council may make the principal and interest of such debt repayable by annual or other instalments, in the manner provided in the Municipal Act.

(3) Application for the issue of debentures for school purposes by the trustees of urban municipalities to which part of an adjoining township is attached shall be subject to this section.

73. No by-law passed by any municipality after the 14th day of April, 1892, for exempting any portion of the rateable property of a municipality from taxation in whole or in part shall be held

or construed to exempt such property from school rates of any kind.

74. Any school corporation may, with the consent of the rate-payers, at a special meeting duly called for that purpose, by resolution authorize the borrowing from any municipality of any surplus moneys derived from the Ontario municipalities fund, or from any other source, for such term and at such rate of interest as may be set forth in such resolution, for the purpose of purchasing a school site, or erecting a school-house; and any sum so borrowed shall be applied only to that purpose.

75.—(1) For all school purposes township treasurers shall be considered sub-treasurers of the county treasurer, provided always that the County Council may by by-law constitute the county treasurer the sub-treasurer for municipalities not separated from the county. The treasurer or secretary-treasurer of each city or town separated from the county shall receive the Government grants apportioned to the city or town and shall hold the same for school purposes, subject to the order of the Board of Trustees.

(2) The treasurer and sub-treasurer and their sureties shall be accountable for school moneys to the county, city or town (as the case may be), and any bond or security given by them for duly accounting for and paying over moneys coming into their hands, belonging to the county, city or town, shall apply to all school moneys, and may be enforced against the treasurer or his sureties, in case of default on his or their part.

(3) The bond of the treasurer and his sureties shall apply to school moneys, and all public moneys of the Province, and, in case of default, Her Majesty may enforce the responsibility of the county, city or town, either by stopping a like amount out of any public moneys payable to the county, city or town, or to the treasurer thereof, or by action against the corporation;

(4) Any person aggrieved by the default of the municipal treasurer may recover from the corporation of any city, county or town, the amount due or payable to such person as money had and received to his use.

76.—(1) It shall be the duty of every teacher of a public school to teach diligently all the subjects in the school course of study; to maintain order and discipline in the school; to encourage the pupils in the pursuit of learning; to inculcate by example respect for religion, morality and the highest regard for all other virtues.

(2) To use the English language in instruction, discipline and management of the school, except where, in case of the pupil not understanding English. Recitations requiring the use of a text-book may be conducted in the language of the text-book;

(3) To see that the school-house is ready for the reception of pupils at least fifteen minutes before the time of opening in the morning and five minutes before the time of opening in the afternoon, to call the roll every day according to the register prescribed

by the Education Department; to enter in 'the visitors' book visits made to the school; to give the inspector, trustees and visitors access, at all times, to the register and visitors' book; and to deliver the register, the school-house key and other school property in his possession to the corporation employing him on demand, or when his agreement with such corporation has expired;

(4) To classify the pupils strictly according to the course of study prescribed by the Education Department; to conduct the school according to a time-table accessible to pupils and visitors; to prevent the use of unauthorized text-books; to attend regularly the teachers' institutes in the inspectoral division; to notify the trustees and inspector of absence from school, through illness or other unavoidable cause; and to make at the end of each school term, and subject to revision by the inspector such promotions from one class or form to another as he may deem expedient;

(5) To hold during each half year a public examination of the school, and to give due notice thereof to the trustees, to any school visitors who reside in the school section, and through the pupils, to their parents or guardians, and to hold such other examinations as may be required by the inspector for the promotion of pupils, or for any other purpose, as the inspector may direct;

(6) To furnish the Minister of Education, or the inspector with all information which he can give respecting the school premises, the discipline of the school, the progress of the pupils and other matters affecting the school, and to prepare such reports of the corporation employing him as are required by the Education Department;

(7) To give assiduous attention to the health and comfort of the pupils, to the cleanliness, temperature and ventilation of the school-rooms, to the care of all maps, apparatus and other school property, to the preservation of shade trees and the orderly arrangement of the playgrounds, and to report promptly to the trustees and municipal health officer the appearance of any infectious or contagious disease in the school, or the unsanitary condition of outhouses and surroundings;

(8) To refuse admission to the school of any pupil affected with, or exposed to small-pox or other contagious disease until furnished with a certificate of a physician or of a health officer that all danger from exposure to contact with such pupil has passed away;

(9) To suspend any pupil guilty of persistent truancy, violent opposition to authority, habitual neglect of duty, the use of profane or improper language or conduct injurious to the moral tone of the school, and to notify the parent or guardian of the pupil, and the trustees, of such suspension. The parent or guardian of any pupil suspended may appeal against the action of the teacher to the trustees, who shall have power to consider such appeal and remove or confirm such suspension.

77.—(1) All agreements between trustees and teachers shall be in writing, signed by the parties thereto, and shall be sealed with the seal of the corporation;

(2) Any teacher who wilfully neglects or refuses to carry out his agreement shall, on the complaint of the trustees, be liable to the suspension of his certificate by the inspector under whose jurisdiction he may be;

(3) No person engaged to teach a public school shall be deemed a qualified teacher who does not at the time of entering into an agreement with the trustees, and during the whole period of such agreement, hold a legal certificate of qualification;

(4) Any teacher who enters into an agreement with a board of trustees for one year, and who serves under such agreement for three months or over, shall be entitled to be paid his salary in the proportion which the number of days during which he has taught bears to the whole number of teaching days in the year;

(5) Every teacher shall be entitled to his salary during sickness, certified by a physician, for a period not exceeding four weeks for the entire year; this period may be increased by the trustees.

(6) If at the expiration of a teacher's agreement with a board of trustees his salary has not been paid in full, such salary shall continued to run at the rate mentioned in such agreement until paid, provided always that an action shall be commenced within three months after the salary is due and payable by the trustees.

(7) All matters of difference between trustees and teachers, in regard to salary or other remuneration under a valid agreement, shall be brought in the division court of the division where the cause of action arose, subject to appeal.

78.—(1) Any person a subject of Her Majesty, who is not less than eighteen years of age, of good moral character and who passes the examinations prescribed by the Education Department, may be awarded a first, second or third-class certificate according to the standards required by such examination;

(2) Subject to any regulations of the Education Department with regard to experience in actual teaching, certificates of the first and second-class shall be valid during good conduct; certificates of the third class shall be valid for a period of three years. Every third-class certificate shall have the signature of at least one inspector.

(3) The inspectors of the territorial districts, or any county board of examiners, may issue certificates valid only within the district of such inspector, or the jurisdiction of the county board, for a term not exceeding one year, subject to the regulations of the Education Department.

(4) Certificates granted before the fifteenth day of February, in the year 1871, shall remain in force on the terms of the Act under which they were granted;

(5) First-class certificates issued under any Act of this Province before the fifteenth day of February, 1871, and valid on the

24th day of March, 1874, shall be valid in the Province during the good conduct of the holder thereof;

(6) Second-class certificates issued and valid as aforesaid shall, when the holders thereof have taught for ten years in Ontario, be valid during good conduct within the territory in which they were granted.

(7) The inspector may suspend the certificate of any teacher under his jurisdiction for inefficiency, misconduct or a violation of this Act or of the regulations of the Education Department. In every case of suspension he shall notify in writing the trustees concerned and the teacher of the reasons for such suspension;

(8) The inspector shall forthwith call a meeting of the county board of examiners for the consideration of such suspension, of which due notice shall be given to the teacher so suspended, and the decision of the board shall be final.

79.—(1) The municipal council of each county shall appoint annually a board of examiners, consisting of the inspector or inspectors having jurisdiction within the county and not more than two other persons holding first-class certificates of qualification, for the purpose of examining candidates for teachers' third-class certificates and for such other purposes prescribed by this Act. The members so appointed shall continue in office till their successors are appointed, and shall hold at least one examination each year. A majority of the board shall form a quorum;

(2) Where deemed necessary from the general use of the French or German language, the county council may appoint additional examiners, not exceeding two, for the purpose of conducting the examination of candidates for a teacher's certificate in either of the languages aforesaid;

(3) The treasurer of the county shall, on the requisition of the chairman of the board, pay all the incidental expenses of the examination of third-class teachers. He shall also, on a like requisition, pay each member of the board \$4 per diem and travelling expenses while engaged as examiner.

(4) Every member of a county board of examiners, while engaged in conducting an investigation affecting the standing of any teacher within the jurisdiction of the board, shall be paid \$4 per diem and travelling expenses by the treasurer of the county;

(5) After the passing of this Act no person shall be appointed a member of a county board of examiners who is not actually engaged in teaching and who has not had at least three years' experience as a teacher in a public or separate school.

—(1) The board of examiners of every county shall, subject to the regulations of the Education Department, set apart at least one public school in each county as a county model school for the training of teachers for third-class certificates;

(2) Where more model schools than one have been established in any county and where the whole number of teachers in training

for the two preceding years at such schools has not exceeded twenty-five, the county board of examiners may, with the approval of the Education Department, discontinue one or more of such schools, but not so as to reduce the number below that required by this Act;

(3) The municipal council of every county shall pay to the treasurer of each public school within the county to which a model school is attached an amount at least equal to the sum voted by the Legislative Assembly for each county model school, but the amount to be provided by the county council shall not be less than the sum of \$150 annually, and the council may, if it sees fit, provide a larger amount.

(4) The board of trustees of any city may set apart one or more of such city schools for the training of third-class teachers, subject to the regulations of the Education Department.

81.—(1) The teachers of one or more inspectoral districts may organize themselves into a Teachers' Institute for the purpose of receiving instruction in methods of teaching and for discussing educational matters, subject to the regulations of the Education Department.

(2) The Minister of Education may apportion out of any moneys voted by the Legislative Assembly for that purpose the sum of \$25 to each teachers' institute organized and conducted according to the regulations of the Education Department, and the council of each county or city shall pay annually to the order of the president of each teachers' institute within the county or city a sum at least equal to the amount apportioned by the Minister of Education.

82.—(1) No person shall be appointed inspector of public schools in any county city or town who does not hold an inspector's certificate of qualification, as prescribed by the regulations of the Education Department, and no inspector shall, during his tenure of office, engage in or hold any other employment or calling which interferes with the full discharge of his duties as inspector.

(2) The board of trustees of every city and town separated from the county shall appoint an inspector of public schools for such city or town. When the teachers engaged by the trustees of any city exceed three hundred the board shall appoint two inspectors, and likewise an additional inspector for every three hundred teachers on the staff above six hundred.

(3) The council of every county shall appoint an inspector for such county, provided always that any inspector appointed hereafter for a county or part of a county shall be inspector of the schools of any town not separated from the county in the district to which he has been appointed.

(4) No county inspector hereafter appointed shall have charge of more than one hundred and twenty schools or less than fifty, but

it shall not be necessary to appoint more than one inspector in each electoral division of a county.

(5) In counties containing any municipality wherein the French or German language is the common or prevailing language, an inspector may have charge of any number of schools not less than forty.

(6) In counties where there more than fifty public schools, the county council may appoint two or more inspectors, and prescribe and number the divisions of each, and change or remove the inspectors from one division of the county to another.

(7) In the event of a vacancy occurring in the office of inspector, the warden of the county may appoint any person legally qualified to fill such vacancy until the next ensuing meeting of the council. Notice of any appointments by the county council shall be given to the Minister of Education forthwith.

(8) The council shall pay quarterly to every inspector at the rate annually of \$5 for every teacher occupying a separate room with a separate register, also reasonable travelling expenses, such expenses to be determined by the council.

(9) When the school board of any town not separated from the county has before the passing of this Act appointed an inspector, other than the county inspector within whose district such town is situated, the county treasurer, on demand, shall pay to the order of such board a sum of money equal to the amount collected within such town for the payment of the salary of the county inspector.

(10) The sum of \$5 for every teacher occupying a separate room with a separate register shall be paid out of any Legislative grant for that purpose as the Lieutenant-Governor-in-Council may direct towards the salary of the inspector and a similar sum to the school board of any city or town separated from the county, towards the payment of the salary of the inspector of the city or town.

(11) In cases where any inspector requires the testimony of witnesses to the truth of any fact alleged in any complaint or appeal made to him or to the Minister of Education or the Education Department, it shall be lawful for such inspector to administer an oath to such witnesses, or to require their solemn affirmation.

(12) Any school inspector shall, in case of misconduct or inefficiency, be subject to dismissal by the Lieutenant-Governor-in-Council, or by a majority of the members of the council or board of trustees appointing him, or without cause by a vote of two-thirds of such council or board, and no such inspector shall be re-appointed without the concurrence of the party who dismissed him.

83. It shall be the duty of every school inspector :

1. To visit every public school within his jurisdiction once in each term, unless otherwise directed by the county council or board of trustees by which he was appointed; to deliver public lectures in his district on some subject connected with school edu-

cation; to call a special meeting of the section when deemed expedient to see that every school is conducted according to this Act and the regulations of the Department.

2. To examine into the condition of the school, as respects the progress of the pupils in learning, the order and discipline observed, the system of instruction pursued, the mode of keeping the school registers, the average attendance of pupils, the character and sanitary condition of the buildings and premises, and to give advice to the teachers, pupils and officers of the schools.

3. To withhold his order for the amount apportioned from the legislative or municipal grant, (a) when any school was kept open for less than six months in the year, or (b) when the trustees fail to transmit the annual or semi-annual school returns properly filled up, or (c) when the trustees fail to comply with the school Act or the regulations of the Education Department, or (d) when the teacher uses, or permits to be used, as a text-book any unauthorized book; and to report to the trustees and to the Education Department his reasons for so doing;

4. To report to the trustees and to the medical health officer of the municipality in which the school-house is situated, in every case in which the school premises or buildings are found in an unsanitary condition, and to withhold the school grants in all such cases until notified by such health officer or board of health that the provisions of The Public Health Act have been complied with.

5. To give when desired any information in his power to the Minister of Education respecting any matter in connection with a school within his jurisdiction, and to prepare and transmit to the Minister of Education, on or before the first day of March, an annual report in the form prescribed by the Education Department;

6. To give, at his discretion, any candidate, on due examination, a certificate of qualification to teach a school within his district until the next ensuing professional examination of teachers; and to discharge such other duties as may be required by the Minister of Education, the county council or the board of trustees by which he was appointed;

7. To deliver over to his successor, on retiring from office, copies of his official correspondence and all school papers in his custody, on the order of the county council or school board appointing him.

84.—(1) Any person engaged as arbitrator on any matter arising under this Act shall be paid the sum of four dollars per diem and travelling expenses. In making their award the arbitrators shall, among other things, determine the liabilities of the parties concerned for the costs of the arbitration, and such determination shall be final and conclusive;

(2) When any complaint is made to an inspector with regard to any matter affecting the validity of the election of a school trustee, or the procedure of a school meeting requiring the taking-of

evidence where the cause of complaint arose, the trustees of the school section concerned shall pay the inspector while conducting such investigation the sum of \$4 per diem and travelling expenses.

85.—Every teacher or inspector whose name is entered as having paid into the fund for superannuated teachers, may continue to contribute to such fund in such manner as may be prescribed by the Education Department, the sum of at least \$4 annually, but no payment of arrears to the fund shall be allowed after the 30th day of March, 1885.

86.—(1) On the decease of any teacher or inspector, his wife, her husband, or legal representative, shall be entitled to receive back the amount paid into the superannuation fund by such teacher or inspector, with interest at the rate of seven per cent. per annum.

(2) No teacher or inspector who has reached the age of sixty years shall be held to be disqualified from superannuation by reason of his having retired from active service before the age of sixty, provided that such teacher or inspector has served thirty-five years, and that no payment shall be made to such teacher or inspector until he has reached the age of sixty.

87.—(1) Every teacher or inspector who, while engaged in his profession, contribute to the superannuated teachers' fund shall, on reaching the age of sixty years, if he retires from the profession, receive an annual allowance at the rate of \$6 per annum, for every year of service in Ontario, upon furnishing evidence of good moral character, age and length of service.

(2) Every teacher or inspector under sixty years of age who has contributed as aforesaid, and who is disabled from practising his profession, shall be entitled to a like annual allowance upon furnishing evidence as to length of service, moral character and disability.

(3) Every superannuated teacher who holds a first or second-class provincial certificate, or a first-class county board certificate, and every principal of a high school or collegiate institute, shall be entitled to receive a further allowance at the rate of \$1 per annum for every year of service while he held such certificate, or while he acted as principal of a high school or collegiate institute.

(4) The retiring allowance shall cease at the close of the year of the death of the recipient, and may be discontinued at any time should the teacher's moral character be unsatisfactory to the Education Department.

(5) If any superannuated teacher or inspector shall, with the consent of the Education Department, resume the profession of teaching or inspecting, his allowance shall be suspended while so engaged. In case such teacher or inspector is again placed on the superannuation list an allowance for the additional time of service shall be made on compliance with this Act, and the regulations of the Educational Department.

(6) Any teacher or inspector who, having resumed his pro-

fession, draws or continues to draw upon the superannuation fund for any part of his allowance as a superannuated teacher, shall forfeit all claim to the fund, and his name shall be struck off the list of superannuated teachers.

(7) In the case of those teachers or inspectors who may not avail themselves of the provisions of section 85 or sub-section 8 of this section, the provisions of sections 85 to 87, inclusive, shall apply so far as relates to all sums of money already paid into the fund for superannuated teachers.

(8) Any teacher who retires from the profession, or any teacher or inspector who desires to remove his name from the list of contributors to the superannuated teachers' fund, shall be entitled to receive back from the Minister of Education one-half of any sums paid by him or her to the fund, through the inspector or otherwise.

88.—(1) The trustees of every public school shall admit to their school any non-resident pupils who reside nearer such school than the school in their own section, providing always the inspector reports the accommodation of the school room sufficient for their admission. In case of dispute as to the distance from the school, the decision of the inspector shall be final.

(2) The parents or guardians of such non-resident children shall pay to the trustees of the school to which their children have been admitted such fees monthly as may be mutually agreed upon, provided such fees, together with the taxes paid to such school (if any), do not exceed the average cost of the instruction of the pupils of such school.

(3) Any person residing in one school section and sending his children to a neighboring school, shall be liable for the payment of all rates assessed on his property for the school purposes of the section in which he resides, but it shall be lawful for any board of trustees to remit the fees paid to the neighboring section.

(4) Where the property of a non-resident is assessed for an amount equal to the average assessment of residents the children of such non-resident shall be admitted to the public school of the section on the same terms as the children of residents.

(5) When the children attending a neighboring section are three miles or more distant in a direct line from the school-house in the section to which they belong, the trustees of the section in which such children are resident shall remit as much of the taxes chargeable upon the parents or guardians of such children for school purposes as would be at least equal to the fees paid to such neighboring section.

(6) In case a county council establishes a house of refuge in any county any person of school age maintained in such house of refuge shall for the purposes of this Act be deemed a non-resident, and the county council shall pay to the trustees of the school attended by such person or persons such monthly fees as may be

mutually agreed upon, provided such fees do not exceed the average cost of the instruction of the pupils of such school.

89.—(1) The public school teaching year shall consist of two terms: in rural schools the first term shall begin on the third Monday of August and end on the 22nd day of December; the second term shall begin on the 3rd day of January and end on the 30th day of June.

(2) In urban municipalities the first term shall begin on the first day of September and end on the 22nd day of December; the second term shall begin on the 3rd day of January and end on the 30th day of June.

(3) Every Saturday, every public holiday, the week following Easter Sunday, and every day proclaimed a holiday by the authorities of the municipality in which the teacher is engaged, shall be a holiday in public schools.

(4) In the territorial districts the trustees of any rural school may allot the time herein allowed for holidays at Easter and mid-summer to suit the convenience of pupils and teachers, provided of the same duration as herein set forth.

90.—(1) Any authorized text-book in actual use in any public or model school may be changed by the teacher of such school for any other authorized text-book in the same subject on the written approval of the trustees and the inspector, provided such change is made at the beginning of a school term, and at least six months always that the same number of holidays be allowed and in periods after such approval has been given;

(2) In case any teacher shall negligently or wilfully permit any unauthorized text-book to be used by the pupils of his school, he shall for each such offence, on conviction thereof before a police magistrate or justice of the peace, be liable to a penalty payable to the municipality for school purposes not exceeding \$10, with costs, as the police magistrate or justice may think fit.

91.—(1) The judge of any division court wherein any action between teachers, inspectors, trustees, or others acting under this Act, or The High Schools Act, is tried, may, at the request of either party, order the entering of judgment to be delayed for a sufficient time to enable such party to apply to the Minister of Education to appeal the case.

(2) The Minister may, within one month after the rendering of judgment in any such case, appeal from the decision of the division court judge to the High Court at Toronto, by serving notice in writing of such appeal upon the clerk of the division court appealed from, which appeal shall be entitled "The Minister of Education for Ontario, appellant, in the matter between (A. B. and C. D.)" But nothing herein contained shall be held to interfere with the right of any of the parties to the action exercising the ordinary right of appeal.

(3) The judge whose opinion is thus appealed from shall thereupon certify under his hand to the registrar of the division of the High Court appealed to the summons and statement of claim and other proceedings in the case, together with the evidence and his own judgment thereon, and all objections made thereto. After notice of appeal has been served no further proceedings shall be had until the matter of appeal has been decided by the High Court.

(4) On the Judge receiving notice of appeal from his decision he shall thereupon certify under his hand to the Minister of Education the proceedings in the case, the evidence and his own judgment thereon and all objections thereto. The High Court shall give such order or decision to the court below, touching the judgment to be given, as the circumstances of the case require. Upon receipt of such order, direction and certificate, the judge of the division court shall forthwith proceed in accordance therewith.

(5) The court may also award costs against the appellant, which costs shall be certified to and form part of the judgment of the court below. All costs awarded against an appellant, and all costs incurred by him, may be paid by the Minister, and charged as contingent expenses of his office.

92.—(1) Judges, members of the Legislature, members of county councils, and aldermen shall be school visitors in the municipalities where they respectively reside. All clergymen shall be school visitors in the municipalities where they have pastoral charge.

(2) School visitors may visit and attend the examination of schools, and at any such visit may examine the progress of the pupils, the state and management of the school, and give such advice to the teacher and pupils as they deem expedient.

93. If any township clerk neglects or refuses to furnish the school section may or neglects for one month to make any return required by this Act, he shall be liable to a penalty not exceeding \$10.

94. Any person who wilfully makes a false declaration of his right to vote at any school meeting or election shall be liable to a penalty of not less than \$5 nor more than \$10.

95. Any school trustee who refuses to serve after being duly elected shall be liable to a penalty of \$5, and any person elected as a school trustee who attends any meetings of the school board as such after being disqualified under this Act, shall be liable to a penalty of \$20 for every meeting so attended.

96. No school trustee shall be eligible to appointment as inspector or teacher within his section; nor shall the teacher of any public, high or separate school hold the office of trustee, nor shall an inspector be a teacher or trustee of any public, high or separate school while inspector.

97. Any trustee who is convicted of felony or misdemeanor, or becomes insane, or absents himself from the meetings of the

board for three consecutive months, without being authorized by resolution, or ceases to be resident within the section, shall vacate his seat and the remaining trustee or trustees shall declare his seat vacant and forthwith order a new election.

98. Any trustee who has any interest in any contract with or on behalf of the corporation, shall vacate his seat, and the contract shall be void, and on complaint of two ratepayers or the remaining trustee or trustees, the County Judge may declare the seat vacant, and order a new election, provided that the trustees may allow the secretary-treasurer such compensation as may be approved at the annual meeting of the ratepayers.

99. In case any school meeting has not been held for want of proper notice, every person whose duty it was to give the notice shall forfeit \$5, to be recovered before a justice of the peace by any resident inhabitant in the school section, for the use thereof.

100. Any person who wilfully disturbs the proceedings of any school meeting or interrupts any school under its authority, or other school, by rude behavior, or by making a noise so near thereto as to disturb the exercises of the school, shall, for each offence, on conviction before a justice of the peace, on the oath of one credible witness, forfeit and pay for school purposes a sum not exceeding \$20 with costs, as the justice may think fit.

101. Every person elected as trustee who has not refused the office, and who refuses or neglects to perform its duties, shall forfeit \$20, to be recovered before a justice of the peace, by the trustees or any person whatsoever for the purposes of such trustees.

102. Any trustee or school corporation who neglects or refuses to exercise all the corporate powers vested in them for the fulfilment of any contract or agreement made by them, shall be held to be personally responsible for the fulfilment of such contract or agreement.

103. Any chairman who neglects to transmit to the inspector a minute of the proceedings of any school meeting within ten days after the holding of such meeting shall be liable, on the complaint of any ratepayer, to a fine of not more than \$5.

104. If any trustees refuse or neglect to take proper security from the secretary-treasurer or other person to whom they entrust school moneys they shall be held personally responsible for the moneys.

105. If any part of the school fund or moneys is embezzled or lost through the dishonesty or faithlessness of any trustee, secretary-treasurer or other person to whom it has been entrusted, and proper security against the loss has not been taken, the person or persons whose duty it was to have exacted the security shall be personally responsible for the sums so embezzled or lost; and such sums may be recovered from him or them by the person entitled to receive the same by action in any court having jurisdiction to the amount or by information at the suit of the Crown.

106. No secretary-treasurer appointed by the school trustees of any section, and no person having been such secretary-treasurer, and no trustee or other person who may have in his possession any books, papers, chattels or moneys, which came into his possession as such secretary-treasurer, trustee or otherwise, shall wrongfully withhold or neglect or refuse to deliver up or account for, and pay over the same or any part thereof, to the person, and in the manner directed by the school corporation then in office, or by other competent authority; and such withholding, neglect or refusal to deliver up or account for, shall be punishable, as provided in the three following sections.

107.—(1) Upon application to the Judge of the County Court, by a majority of the trustees, or by any two ratepayers of the section, supported by their affidavit made before some justice of the peace, of such wrongful withholding or refusal, the Judge shall make an order that such secretary-treasurer, or person having been such secretary-treasurer or trustee, or other person, do appear before him at a time and place to be appointed in the order.

(2) Any bailiff of the Division Court, upon being required by the Judge, shall serve the order personally on the person complained against, or leave the same with a grown-up person at his residence.

(3) At the time and place so appointed, the Judge being satisfied that service has been made, shall, in a summary manner, and whether the person complained of does or does not appear, hear the complaint, and if he is of opinion that the complaint is well founded, the Judge shall order the person complained of to deliver up, account for, and pay over the books, papers, chattels, or moneys as aforesaid, by a certain day to be named by the Judge in the order, together with such reasonable costs incurred in making the application, as the Judge may tax.

(4) In the event of non-compliance with the terms specified in such order, or any of them, the Judge shall order the said person to be forthwith arrested by the sheriff of any county in which he may be found, and to be committed to the common gaol of his county, there to remain without bail until the Judge is satisfied that the person has delivered up, accounted for, or paid over the books, papers, chattels or moneys in question, in the manner directed by the majority of the trustees, or other competent authority, as aforesaid; upon proof of his having so done, the Judge shall make an order for his discharge, and he shall be discharged.

(5) No such proceedings shall impair or affect any other remedy which the said trustees, or other competent authority, may have against the secretary-treasurer, or person having been such secretary-treasurer or his sureties, or against any trustee or other person as aforesaid.

108. The trustees, or their secretary-treasurer in their behalf, shall not refuse to furnish the auditors of the school corporation,

or either of them, with any papers or information in their power, and which may be required of them relative to their school accounts, under a penalty of \$20.

109. In case the trustees of any rural school section neglect to transmit to the inspector, or or before the 15th day of January, to transmit to the inspector, on or before the 15th day of January in every year, a correct and verified statement of the average attendance of pupils in each of the schools under their charge during the twelve months then immediately preceding, the section shall not be entitled to the apportionment from the school fund for the said twelve months, and the trustees so neglecting shall be personally responsible for the amount of the loss of such moneys.

110. In case the trustees of any school section neglect to prepare and forward the annual report to their inspector by the 15th day of January in every year, each of them shall, for every week after such 15th day of January, and until such report has been presented, forfeit the sum of \$5 to be sued for by the inspector.

111.—(1) If any trustee of a public school knowingly signs a false report, or if any teacher of a school keeps a false school register, or makes a false return, with the view of obtaining more than the just proportion of school moneys or for any other improper purpose, the trustee or teacher shall, for every offence, forfeit to the school fund of the municipality the sum of \$20, and the trustee or teacher may be convicted on oath of one credible witness other than the prosecutor.

(2) If upon conviction, the penalty is not forthwith paid, the same shall, under the warrant of the justice, be levied with costs by distress and sale of the goods and chattels of the offender, and shall be paid by the justice to the Public School Board.

112. The trustees of every school section shall be personally responsible for the amount of any school moneys forfeited by or lost to the school section in consequence of the neglect of duty of the trustees during their continuance in office.

113.—(1) No teacher, trustee, inspector or other person officially connected with the Education Department, the normal, model, public, or high schools or collegiate institutes, shall become or act as agent or any person or persons to sell, or in any way to promote the sale for such person or persons, of any school, library, prize or text-book, map, chart, school apparatus, furniture or stationery, or shall receive compensation or other remuneration or equivalent for such sale, or for the promotion of sale in any way whatsoever.

(2) Any teacher who refuses to give up possession of any visitor's book, school register, school-house key or any other school property in his possession shall not be deemed a qualified teacher until restitution is made, and shall also forfeit any claim which he may have against the said trustees.

114.—(1) Unless it is in this Act otherwise provided, all fines, penalties and forfeitures recoverable by summary proceedings, may be sued for, recovered and enforced with costs, by and before any police magistrate or justice of the peace having jurisdiction within the municipality in which such fine or penalty has been incurred.

(2) If the fine or penalty and costs are not forthwith paid, the same shall, by and under the warrant of the convicting justice, be levied and collected with costs, by distress and sale of the goods and chattels of the offender, and shall be by the police magistrate or justice paid over to the school treasurer of the school section, city, town or village, or other party entitled thereto.

(3) In default of such distress, the police magistrate or justice shall, by his warrant, cause the offender to be imprisoned for any time not exceeding thirty days, unless the fine and costs, and the reasonable expenses of endeavoring to collect the same, are sooner paid.

115. All lands which previous to the 24th day of July, 1850, were granted, devised or otherwise conveyed to any person or persons in trust or common school purposes, and held by such person or persons and their heirs or other successors in the trust, and have been heretofore vested in the public school trustees of the school section or municipality in which such lands are respectively situate, shall continue vested in such trustees, and shall continue to be held by the said trustees and their successors upon the like trusts and subject to the same conditions and estates upon or subject to which the said lands are now respectively held.

116. The following Acts and parts of Acts are hereby repealed: The Act passed in the 54th year of Her Majesty's reign, chaptered 55; sections 2, 3 and 4 of the Act passed in the 55th year of Her Majesty's reign, chaptered 60; sections 4 to 10 of the Act passed in the 58th year of Her Majesty's reign, chaptered 57.

FORM A.

(Section 72.)

FORM OF SCHOOL DEBENTURE.

PROVINCE OF ONTARIO.

\$ _____ of _____ County of _____ No. _____
 Debenture of the _____ of _____ County of _____, for
 School Loan.

The corporation of the _____ of _____ hereby promises
 to pay to Bearer at the Bank of _____, at _____, the sum
 of _____ dollars, in lawful money of Canada, _____ year
 from the date hereof; and to pay interest at the rate of _____ per
 cent. per annum, half-yearly, to the Bearer of the annexed cou-
 pons respectively, upon the presentation thereof at the said Bank.

Issued at _____, this _____ day of _____ 18 _____, by
 virtue and under the authority of The Public Schools Act, 1891,
 of Ontario, and pursuant to By-law No. _____ of said _____ of
 _____, passed on the _____ day of _____ A.D. 18 _____,
 intituled "A By-law to raise by way of loan the sum of _____
 dollars, for the purpose therein mentioned" (or as the case
 may be).

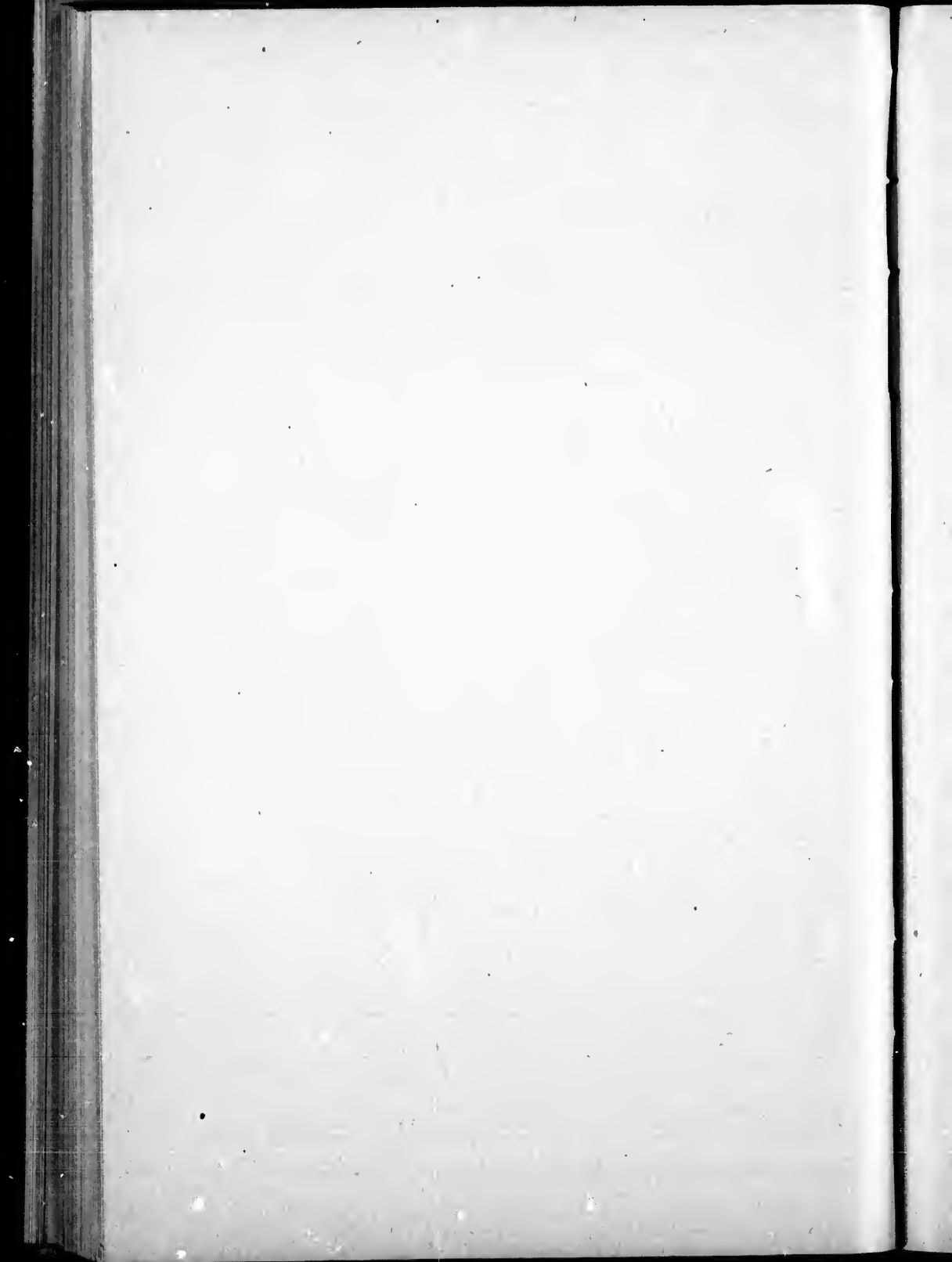
A. B., Reeve or Mayor.

C. D., Treasurer.

COUPON NO.

The Corporation of the _____ of _____
 will pay the Bearer at the Bank of _____,
 at _____, on the _____ day of _____, the
 sum of _____ dollars, interest due on that
 day on Debenture No. _____

C. D., Treasurer.



THE SEPARATE SCHOOLS ACT.

CONSOLIDATED, CONDENSED & CLASSIFIED.

1. This Act may be cited as "*The Separate Schools Act.*"

2.—(1) Upon the application in writing of five or more heads of families resident in any township, city, town or incorporated village, being Protestants, the municipal council of the said township or the board of school trustees of any such city, town or incorporated village, shall authorize the establishment therein of one or more separate schools for Protestants; and upon the application in writing of five or more heads of families residents in any township, city, town or incorporated village being coloured people, the council of such township, or the board of school trustees of any such city, town or incorporated village, shall authorize the establishment therein of one or more separate schools for coloured people, and in every such case such council or board, as the case may be, shall prescribe the limits of the section or sections of such schools.

(2) No person shall be a supporter of any separate school for coloured people unless he resides within three miles in a direct line of the site of the school house for such separate school.

3. There shall be three trustees for each separate school, and the first meeting for the election of such trustees shall be held and conducted in the manner and according to section 27.

4. On the twenty-fifth day of December next, following the date of the application mentioned in section 2, each such separate school shall go into operation, and shall be under the same regulations as public schools generally.

5. None but coloured people shall vote at the election of trustees of any separate school established for coloured people, and none but the persons petitioning for the establishment of, or sending children to, a Protestant separate school, shall vote at the election of trustees of such school.

6. In any city or town the persons who make application, according to the provisions of section 2, may have a separate school in each ward, or in two or more wards united.

7. No Protestant separate school shall be allowed in any school section, except when the teacher of the public school in such section is a Roman Catholic.

8. In all municipalities having public school sections in which separate schools exist, every Protestant or coloured person sending children to such schools, or subscribing thereto annually an amount equal to the sum at which such person must have been rated to obtain the legislative public school grant, shall be exempt from the payment of all rates imposed for the support of the public schools of such municipality.

9. Such exemption shall cease when such persons cease to subscribe as aforesaid, nor shall the exemption extend to school rates or taxes imposed to pay for school-houses, undertaken before the establishment of such separate school.

10. Separate schools shall not share in school money raised by local municipal assessment for public school purposes.

11. Every separate school shall share in such legislative public school grant according to the yearly average number of pupils attending such separate school, as compared with the average number of pupils attending the public schools in each such municipality; the mean attendance for winter and summer being taken.

12. The trustees of every separate school shall, on or before the 30th day of June, and 31st day of December of each year, transmit to the inspector a correct return of the names of all Protestants or coloured persons who have sent children to, or subscribed as aforesaid to such separate school for the last six months, the names of children sent and the amounts subscribed respectively, together with the average attendance in the separate school during such period.

13. The inspector shall, upon receipt of the return, forthwith make a return to the clerk of the municipality in which the separate school is established, stating the names of all the persons who, being Protestants or coloured persons, contribute or send children to the separate school.

14. Except the rate for building school-houses undertaken before the establishment of such separate school, the clerk and trustees shall not include in the collector's roll or school roll for the general or other school rate, any person whose name appears upon the last mentioned return.

15. The clerk of the municipality within which a separate school is established, shall allow any one of the said trustees, or their collector, to make a copy of such roll as far as it relates to their school section.

16. The provisions of sections 28 to 39 inclusive, shall apply to the trustees and teachers of such separate schools.

17. The trustees of every separate school shall be a body corporate under the name of "The Trustees of the Protestant Coloured or Separate School of _____ in the township (or as the case may be) of _____," and shall have such power to levy and collect school rates or subscriptions, upon and from persons sending children to or subscribing towards the support of, the separate school as are provided in section 53.

18. The sections and provisions hereinafter contained are enacted in respect of separate schools for Roman Catholics, now or hereafter established.

19. Where the words following occur they shall be construed in the manner hereinafter mentioned unless a contrary intention appears.

1. "Rural school" shall signify and mean a separate school for Roman Catholics now or hereafter established within a township;

2. "Urban school" shall signify and mean a separate school for Roman Catholics now or hereafter established within a city, town or incorporated village;

3. "Separate school" shall signify and mean a separate school for Roman Catholics now or hereafter established.

20. The trustees of separate schools for Roman Catholics heretofore or hereafter elected in the several wards of any city or town or incorporated village, shall form one body corporate, under the title of "The Board of Trustees of the Roman Catholic Separate Schools for the City (or Town, or incorporated Village) of _____."

21. Any number of persons, not less than five, being heads of families, and householders or freeholders resident within any section of any township, incorporated village or town, or within any ward of any city or town, and being Roman Catholics, may convene a public meeting of persons desiring to establish a Separate School for Roman Catholics in such school section or ward, for the election of trustees.

22. A majority of the persons present being householders or freeholders, and Roman Catholics, and not candidates for election as trustees, may, at such meeting, elect three persons resident within such section or an adjoining section, to act as trustees for such separate school.

23. Notice in writing that such meeting has been held, and the election of trustee, shall be delivered by one of the trustees to the head of the municipality, or chairman of the board of public school trustees in the municipality in which the school is to be established, giving the names, occupations and residences of the persons elected as trustees; and it shall be the duty of the officer receiving the same to endorse the date of the receipt thereof, and to deliver a copy so endorsed and certified to such trustee, and from the day of the delivery and receipt of such notice, or in the event of the neglect or refusal to deliver such copy, then from the day of the delivery of the

notice the trustees therein named shall be a body corporate, under the name of "The Trustees of the Roman Catholic Separate School for the section number _____, in the Township of _____, or for the ward of _____, in the City or Town (as the case may be), or for the Village of _____ in the County of _____."

24. For every rural school there shall be three trustees, each of whom, after the first election of trustees, shall hold office for three years, and until his successor has been elected.

25. Any person being a British subject, not less than twenty-one years of age, may be elected as a trustee, whether he be a householder or freeholder or not.

26. Every householder or freeholder of the full age of twenty-one years, who is a supporter of a rural separate school, shall be entitled to vote at any election for trustee, or on any school question, at any meeting of the supporters of such school.

27. The trustees of every rural school shall be elected, and the time and mode of election, appointment and duties of chairman and secretary, term of office and manner of filling up vacancies, shall be as hereinafter provided, that is to say :

1. A meeting of the supporters of the rural school shall be held annually on the last Wednesday of December, or if a holiday, then on the next day following, commencing at the hour of ten o'clock in the forenoon, for the purpose (among other things) of electing a school trustee or trustees.

2. In case, from the want of proper notice or other cause, any annual meeting of separate school supporters was not held at the proper time, any two supporters of a separate school may call a school meeting by giving six days' notice, to be posted in at least three of the most public places in the locality in which the school is situate; and the meeting thus called shall possess all the powers and perform all the duties of the annual meeting.

28. The supporters of the separate school present at the meeting shall elect one of their own number to preside over its proceedings, and appoint a secretary who shall record the proceedings, and perform such other duties as may be required of him by this Act.

(a) The business of the meeting may be conducted in the following order: receiving the annual report of the trustees, receiving the annual report of the auditor or auditors, and disposing of the same; electing an auditor for the current year; miscellaneous business; electing a trustee or trustees to fill any vacancy or vacancies.

4. The chairman shall preside and submit all motions to the meeting in the manner desired by the majority. In case of an equality of votes, he shall give the casting vote, but no other vote. He shall decide all questions of order subject to an appeal to the meeting.

5. When a poll is demanded by two supporters of a rural school at the meeting for the election of a trustee, the chairman shall forthwith grant the same, and the secretary shall proceed to record, as herein directed, the names of all qualified supporters of the rural school present within the time prescribed, and the secretary shall enter in the poll-book, in separate columns, the names of the candidates proposed and seconded at the nomination, and shall, opposite to such columns, write the names of the supporters offering to vote at the election, and shall, in the column on which is entered the name of a candidate voted for by a supporter, set opposite the supporter's name and residence the figure "I."

6. In case a poll is demanded upon a rural school question by any two supporters, the name of each supporter shall be similarly placed in separate columns marked "for" or "against."

7. In case any objection is made to the right of a person to vote at any meeting, either for trustee or upon any school question, the chairman of the meeting, or the officer presiding, shall require the person whose right of voting is objected to, to make the following declaration or affirmation:

- (a) I, *A. B.*, do declare and affirm, that I am an assessed householder or freeholder in Separate School Section .
- (b) That I am of the full age of 21 years.
- (c) That I am a supporter of the Roman Catholic Separate School in said School Section No.—
- (d) That as such supporter I have the right to vote at this meeting of the supporters of such school.

Whereupon the person making such declaration shall be entitled to vote.

8. The poll at any such election of a trustee or trustees, or on any school question, shall not close before eleven o'clock in the forenoon, but may close at any time thereafter when a full hour has elapsed without any vote having been polled, and shall close at four o'clock in the afternoon.

9. A trustee elected to fill a vacancy shall hold office only for the unexpired term of the person in whose place he has been elected.

10. A trustee may resign with the consent, expressed in writing, of his colleagues in office.

11. Any retiring trustee may be re-elected with his own consent, otherwise he shall be exempted from serving for four years next after leaving office.

12. The trustees elected at a first rural school meeting shall respectively continue in office as follows:

- (a) The first person elected shall continue in office for two years, to be reckoned from the annual school meeting next after his election, and thence until his successor has been elected;

- (b) The second person elected shall continue in office for one year, to be reckoned from the same period, and until his successor has been elected.
- (c) The third or last person elected, shall continue in office until the next ensuing annual school meeting, and until his successor has been elected.

13. A correct copy of the minutes of a first, and of every annual and of every special school meeting, signed by the chairman and secretary, shall be forthwith transmitted by the chairman of such meeting to the Education Department.

28. The trustees of every rural school shall have power and shall perform duties similar to those of the trustees of public schools in school sections, that is to say:

1. Every board of rural school trustees (a majority of whom shall form a quorum) shall be constituted by the election of a chairman and a secretary-treasurer.

- (a) The secretary-treasurer, who may be a member of the board, shall give such security as may be required by a majority of the trustees: and such security shall be deposited with the chairman of the board of separate school trustees.

2. It shall be the duty of the secretary-treasurer:

- (a) To keep a full and correct record of the proceedings of every meeting of the board, in the minute-book provided by the trustees for that purpose, and to see that the minutes, when confirmed, are signed by the chairman or presiding trustee;
- (b) To receive all school moneys collected from the supporters of such school, and to account for the same;
- (c) To disburse all moneys in the manner directed by a majority of the trustees;
- (d) To produce, when called for by the trustees, auditors or other competent authority, all papers and moneys belonging to the corporation;
- (e) To call at the request, in writing, of two trustees, a special meeting of the board of trustees.

3. Notice of all meetings shall be given by the secretary to each of the trustees, or by any one of the trustees to the others, by notifying them personally, or in writing, or by sending a written notice to their residences.

4. No act or proceeding of a rural school corporation which is not adopted at a regular or special meeting of the trustees, shall be valid or binding on any person affected thereby, unless proper notice has been given, and unless at least two trustees are present.

5. Every board of rural school trustees shall annually, on or before the first day of December, appoint an auditor, and in case of neglect to do so, or in case an auditor refuses or is unable to act,

then the Minister of Education may (at the request in writing of any five supporters of such rural school) make an appointment.

6. It shall be the duty of the trustees or their secretary-treasurer to lay all their accounts before the auditors of the school, or either of them, together with all documents and books in their possession, and such trustees or their secretary-treasurer, shall afford to the auditors all the information in their or his power as to the receipts and expenditures of school moneys.

7. The trustees shall appoint the place of each annual school meeting for which they are the trustees; and the time and place of a special meeting of the same for (1) the filling up of any vacancy or vacancies in the trustee corporation occasioned by death or other cause; (2) for the selection of a new school site; (3) the appointment of a school auditor; or (4) any other lawful school purpose, and to cause notices of the time and place for such meetings to be posted in three or more public places of the neighborhood in which the school is situate, at least six days before such meeting.

8. The trustees shall provide adequate accommodation and a legally qualified teacher or teachers, for all children between the ages of five and twenty-one years belonging to the supporters of their school.

9. Every such board may apply to the township council at or before its meeting in August, for the levying and collecting by rate, all sums required for school purposes from the supporters of such separate school.

10. The trustees shall arrange for the payment of teachers' salaries quarterly, and if necessary, borrow on their promissory note, under the seal of the corporation, at interest not exceeding eight per cent. per annum, such moneys as may be required for that purpose, until the taxes imposed therefor are collected.

11. The trustees shall keep the school-house, furniture, out-buildings and enclosures in proper repair, and where there is no suitable school-house or where two or more school-houses are required, build or rent a house or houses and keep such house or houses, its or their furniture, outbuildings and enclosures in proper repair.

12. The trustees shall give notice in writing, before the 15th day of January in each year, to the Education Department, of the names and post-office addresses of the several trustees then in office, and of the teachers employed by them, and give reasonable notice in writing, from time to time, of any changes therein.

13. The trustees may exempt, in their discretion, from the payment of school rates, wholly or in part, any indigent persons; notice of such exemption, when the school rate is collected by the municipality, shall be given by the trustees to the clerk of the municipality; on or before the 1st day of August.

14. The trustees may dismiss from the school any pupil who shall be adjudged refractory by the trustees and the teacher, and where practicable, remove such pupil to an industrial school.

15. Every board of trustees shall take possession and have the custody and safe keeping of all school property which has been acquired or given for school purposes; and may acquire and hold as a corporation, by any title, land or other property given or acquired by the board at any time for school purposes, and shall hold or apply the same, according to the terms on which the same were acquired or received; and may dispose of any school site or school property not required by them, and convey the same under their corporate seal, and apply the proceeds thereof to their lawful school purposes, or as directed by this Act.

16. Such trustees shall visit, from time to time, every school under their charge, and see that it is conducted according to law and the authorized regulations, and shall provide school registers and a visitors' book, in the form prescribed by the Education Department.

17. The trustees shall cause to be prepared and read at the annual meeting a report for the year then ending, containing, among other things, a summary of their proceedings during the year, together with a full and detailed account of the receipts and expenditure of all school moneys received and expended in behalf of the school, and signed by the trustees, and by either or both of the school auditors.

18. The trustees shall transmit to the Education Department the semi-annual returns on or before the 30th day of June and 31st day of December respectively, and the annual return on or before the 15th day of January in each year, according to the forms prescribed by the Education Department.

29.--(1) It shall be lawful for the majority of the school supporters in each separate school section, whether in the same or adjoining municipalities, at a public meeting duly called by the separate school trustees of each such section, to form the sections into a separate school union section, of which union of sections the trustees shall give notice within fifteen days to the clerk and clerks of the municipality or municipalities, and to the Minister of Education; and every separate school union section thus formed, shall be deemed one section for all Roman Catholic separate school purposes, and shall every year thereafter be represented by three trustees, to be elected as provided in section 27.

2. The said trustees shall form a body corporate, under the title of "The Board of Trustees of the Roman Catholic United Separate Schools for the United Sections Nos. *(as the case may be)*" in the *(as the case may be)."*

30. Where in any city, town or incorporated village, a separate school is now or may hereafter be established, the following provisions shall apply:

1. For every ward into which any city, town or incorporated village is divided there shall be two school trustees, each of whom after the first election of trustees, shall continue in office for two years, and until his successor has been elected.

2. One of the trustees in each ward (to be determined by lot at the first meeting of trustees and be entered upon the minutes) shall retire from office at the time appointed for the next annual school election, and the other shall continue in office one year longer and then retire.

3. In every incorporated village not divided into wards there shall be six trustees, each of whom, after the first election for trustees, shall continue in office for two years and until his successor has been elected.

4. Three of the trustees (to be determined by lot at the first meeting of trustees to be entered upon the minutes) shall retire from office at the time appointed for the next annual school election, and the other three shall continue in office one year longer and then retire.

5. Every trustee shall continue in office until his successor has been elected.

31. The annual and other meetings of urban school supporters, and meetings for the election of trustees and the annual and other meetings of urban school trustees, shall conform to and be subject to the following provisions:

1. A meeting of the supporters of every urban school for the nomination of candidates for the office of school trustee, shall take place at noon on the last Wednesday in December, annually, or if a holiday on the day following at such place as shall be fixed by resolution of the separate school board, and in municipalities divided into wards, in each ward thereof, as the board thinks fit.

2. The trustees of such urban school shall by resolution name the returning officers to preside at the meetings for the nomination of candidates, and in case of the absence of such officer, the chairman chosen by the meeting shall preside, and the trustees shall give at least six days' notice.

3. If at the meeting only the necessary number of candidates to fill the vacant offices are proposed and seconded, the returning officer or person presiding, after the lapse of one hour, shall declare such candidates duly elected, and shall notify the secretary of the urban school board; but if two or more candidates are proposed for any one office, and a poll is demanded by any candidate or urban school supporter, the returning officer or chairman shall adjourn the proceedings until the first Wednesday in January then next, when a poll or polls shall be opened at such place or places, and in each ward, where such exist, as determined by resolution of said trustees.

4. The poll or polls shall be opened at the hour of ten of the clock in the forenoon, and shall continue open until four o'clock in

the afternoon, and no longer, and a poll may close at any time after eleven o'clock in the forenoon, when a full hour has elapsed without any vote having been polled.

5. The urban school board shall, before the second Wednesday in December in each year, by resolution, fix the place or places for the nomination meeting, and also for holding the election in case of a poll, and also name the returning officer who shall preside at the respective polling places, and forthwith give public notice thereof.

6. The returning officer or person presiding shall, on the day after the close of the election, return the poll book to the secretary-treasurer of the urban school board with his solemn declaration thereto annexed, that the poll book has been correctly kept and contains a true record of the votes given at the polling place for which he was returning officer.

7. The secretary-treasurer shall add up the number of votes for each candidate for any office, and shall declare elected the candidate or candidates having the highest number of votes; and a majority in number of the trustees remaining in office shall be a quorum for the foregoing purposes.

8. In case two or more candidates have an equal number of votes, the member of the board present who is assessed highest as a supporter of the urban school on the last revised assessment roll shall, at the time of declaring the result of the poll, give a vote for one or more such candidates, so as to decide the election.

9. The judge of the county court, in case any complaint respecting the election of any trustee of an urban school board within his county, is made to him within twenty days after such election, shall investigate such complaint, and within a reasonable time, in a summary manner determine the same; and may by order cause all the rolls, poll books, and any other records of the election, also any person or persons to be brought before him, and may enquire into the facts on affidavit or affirmation, or by oral testimony, and may confirm the said election or set it aside, or declare that some other candidate was duly elected; and the Judge may order the person found elected to be removed, and any other person elected to be admitted; and in case the Judge finds that no other person was elected he shall order a new election, and shall report such decision to the secretary-treasurer of the urban school board.

10. In case of a vacancy in the office of trustee of any urban school board arising from any cause, the remaining trustees shall forthwith take steps to hold a new election to fill the vacancy so created, and the person thereupon elected shall hold his seat for the residue of the term for which his predecessor was elected, or for which the office is filled.

11. The new election shall be conducted in the same manner and be subject to the same provisions as an annual election, and the urban school board shall give at least six days' notice of the nomina-

tion of candidates, and in case a poll be demanded, the election shall be held one week from the day of said nomination.

12. The voting for the election of trustees and other urban school purposes shall be by open vote, save and except as provided by section 31 a.

13. In cities and towns divided into wards, the clerk of the municipality shall furnish to the separate school board, within three days after request in writing, "the voters' list" for each ward of such municipality, annexing thereto a list of Catholic separate school supporters and also a list of income voters, alphabetically arranged, rated upon the then last revised assessment roll, and not being upon "the voters' list."

14. In towns not divided into wards and villages, the clerk of the municipality shall furnish to the urban school board within three days after request in writing, "the voters' list" for each polling subdivision in case of such town or village, as provided by the last preceding sub-section.

15. The urban school board shall provide every polling place with the list aforesaid, and also a poll book; and at every election at which a poll is demanded, the returning officer or person presiding, or his sworn poll clerk, shall enter in such book in separate columns the names of the candidates proposed and seconded at the nomination, and shall, opposite to such columns, write the names of the urban school supporters offering to vote at the election, and shall, in each column on which is entered the name of a candidate voted for, set the figure "I" opposite the supporter's name, with his residence, and in case of a poll demanded upon any urban school question, the name of each such school supporter shall be similarly placed in separate columns, marked "for" or "against."

(a) In case any objection is taken to the right of any person to vote at any meeting of the supporters of an urban school, the chairman of the meeting or other officer presiding shall require the person whose right to vote is objected to, to take the declaration mentioned in sub-section 7 of section 27.

16. It shall be the duty of the board to call and give notice of annual and special school meetings of urban school supporters of the city, town or village, or of any ward therein, for filling vacancies in the school trustee corporation, or for any other purpose, in the manner prescribed by this Act.

17. When any supporter of an urban school resides without the municipality in which the school is situate, he shall be entitled to vote in that ward or division of the municipality in which the school house is situate which is nearest to his place of residence.

18. The election of trustees for any urban school shall become void unless a separate school is established under their management within three months from the election of such trustees.

19. At the first meeting in each year of every urban school board, the secretary shall preside, or if there be no secretary, the members present shall select one of themselves to preside at the election of chairman, and the member so selected to preside may vote as a member.

20. In case of an equality of votes at the election of chairman of such board, the member who is assessed as a separate school supporter for the largest sum on the last revised assessment roll shall have a second or casting vote in addition to his vote as a member.

21. Subsequent meetings of the board shall be held at such times and places as may, from time to time, be fixed by resolution of the board.

22. The chairman of the board shall preside, or in his absence any other person appointed to act as chairman by the majority of those present, and the chairman, or person so acting, may vote with the other members on all questions, and any question on which there is an equality of votes shall be deemed to be negatived.

23. A majority of the members of the board, when present at any meeting, shall constitute a quorum, and the vote of the majority of the quorum shall be valid to bind the corporation.

31a. In cities, towns and villages, the board may require that in case of a poll the election shall be by ballot, and shall continue to be so held for three years, when it may be discontinued, when Section 31 shall again apply for three years. See 57 Vic. chap. 59 for proceedings at elections.

32. It shall be the duty of the board of trustees of every urban school:

1. To appoint a secretary and treasurer, or secretary-treasurer, and one or more collectors, if requisite, for such school fees or rate-bills as the board may have authority to charge;

(a) The collector or collectors, and secretary, and treasurer, or secretary-treasurer (who may be of their own number), shall discharge similar duties, and be subject to similar obligations and penalties, and have similar powers as the like officers in the municipality;

2. To provide accommodation, according to the regulations of the Education Department, for all the children of separate school supporters between the ages of five and twenty-one, resident in the ward, village or town, as the case may be, as ascertained by the census taken by the municipal council for the next preceding year;

3. To purchase or rent school sites or premises, and to build, repair, furnish and keep in order the school-houses and appendages, lands, enclosures, and movable property, and procure registers in the prescribed form, suitable maps, apparatus and prize books, and, if they deem it expedient, establish and maintain school libraries;

4. To determine the number, kind, grade and description of schools (such as male, female, infant, central or ward schools) to be established and maintained; the teachers to be employed, the terms on which they are to be employed, the amount of their remuneration, and the duties which they are to perform;

5. To prepare from time to time, and lay before the municipal council of the city, town or village, on or before the first day of August, an estimate of the sums which they think requisite for all necessary expenses of the schools under their charge;

6. To appoint of their number annually, or oftener if they judge it expedient, and under such regulations as they think proper, a committee of not more than three persons for the special charge, oversight and management of each school within the city, town or village, and to see that all the schools under their charge are conducted according to the authorized regulations;

7. To collect, at their discretion, from the parents or guardians of children attending any urban school under their charge, a sum not exceeding twenty cents per month per pupil, to defray the costs of text-books, stationery and other contingencies, and to see that all the pupils in the schools are duly supplied with a uniform series of text-books;

8. To give orders on the treasurer of the separate school board for all moneys expended for school purposes.

9. To prepare and transmit annually, before the fifteenth of January, to the Minister of Education, in the form prescribed by him, a report, signed by the chairman, containing all information required by the regulations of the Education Department.

33. All agreements between trustees and teachers, to be valid and binding, shall be in writing, signed by the parties thereto, and sealed with the corporate seal of the trustees, and such agreements may lawfully include any stipulation to provide the teacher with board and lodging.

34. It shall be the duty of every teacher of a separate school:—

1. To teach diligently and faithfully all the branches required to be taught in the school, according to the term of his engagement with the trustees, and according to the provisions of this Act, and the regulations of the Education Department;

2. To keep in the prescribed form the general, entrance and the daily class, or other registers of the school, and to record therein the admission, promotion, removal or otherwise of the pupils of the school;

3. To maintain proper order and discipline in his school, according to the prescribed regulations;

4. To keep a visitors' book (which the trustees shall provide), and enter therein the visits made to his school, and to present the book to every visitor, and request him to make therein any remarks suggested by his visit;

5. To give the trustees and visitors access at all times when desired by them, to the registers and visitors' book appertaining to the school ;

6. To deliver up any school registers, visitors' book, school-house key, or other school property in his possession, on the demand or order of the majority of the trustees employing him ;

7. In case of his wilful refusal so to do he shall not be deemed a qualified teacher until restitution is made, and shall also forfeit any claim he may have against the trustees ;

8. To hold during each term a public examination of his school, of which he shall give due notice to the trustees of the school, to any school visitors who reside in or adjacent to the school, and through the pupils to their parents or guardians ;

9. To furnish to the Minister of Education, or to the separate school inspector, from the trustees' report or otherwise, any information which it may be in his power to give respecting anything connected with the operations of his school, or in any wise affecting its interests or character ;

10. To prepare, so far as the school registers supply the information, such reports of the corporation employing him as are required by the regulations of the Education Department.

35. Every qualified teacher of a separate school, employed for any period not less than three months, shall be entitled to be paid his salary in the proportion which the number of teaching days during which he has taught, bears to the whole number of teaching days in the year.

36. All matters of differences between trustees and teachers, in regard to salary or other remuneration, shall be brought and decided in the Division Court by the Judge of the County Court in each county, subject to an appeal as provided by this Act.

37. In pursuance of a judgment given by a County Judge in a Division Court, under the authority of this Act, and not appealed from, execution may issue to recover what may be due of the amount which the Judge may have decided the plaintiff entitled to in like manner as on a judgment recorded in a Division Court for a debt, together with all fees and expenses incidental to the issuing thereof.

38. In case of sickness, certified by a medical man, every teacher shall be entitled to his salary during such sickness, for a period not exceeding four weeks for the entire year; which period may be increased at the pleasure of the trustees.

39. Every teacher shall be entitled to be paid at the rate mentioned in his agreement with the trustees, even after the expiration of the period of his agreement, until the trustees pay him the whole of his salary as teacher of the school, according to their engagement with him, provided always that an action must be commenced within three months after such salary is due and payable by the trustees.

40. Every person paying rates, who, by himself or his agent, on or before the first day of March in any year, gives to the clerk of the municipality notice in writing that he is a Roman Catholic, and supporter of a separate school, shall be exempted from the payment of all rates imposed for the support of public schools, and of public school libraries, or for the purchase of land or erection of buildings for public school purposes, within the municipality or section in which he resides, for the then current year, and every subsequent year thereafter while he continues a supporter of a separate school; and the notice shall not be required to be renewed annually.

1. Provided always that where the proprietor or tenant was not, on or before the first day of March in any year, a resident of the municipality, or rated upon the assessment roll thereof, he becomes such resident, and entitled to be rated on the assessment roll thereof before the time for appealing from the assessment to the court of revision, he shall be entitled to give the notice provided for by this section at any time before the expiration of the said time for appealing, and a notice so given shall have the same effect as if given on or before the first day of March of the year in which it shall be given.

2. The clerk of every municipality in which there is a separate school shall, once in each year, upon the written request of the trustees of such separate school, deliver to them a statement in writing, showing the names of all persons appearing upon the assessment roll for the current year, who have given the notice required by section 40 of the said Act, with the amount for which each person has been rated upon the assessment roll.

41. Every clerk of a municipality, upon receiving such notice, shall deliver a certificate to the person giving the notice, to the effect that the same has been given, and showing the date thereof.

42. Any person who fraudulently gives such notice, or wilfully makes any false statement therein, shall not thereby secure any exemption from rates, and shall be liable to a penalty of \$40, recoverable with costs before any Justice of the Peace at the suit of the municipality interested.

43. Nothing in the last preceding three sections contained, shall exempt any person from paying any rate for the support of public schools or public school libraries, or for the erection of a school house or school houses, imposed before the establishment of the separate school.

44. Subject to the other provisions of this Act no person shall be deemed a supporter of a separate school unless he resides within three miles (in a direct line) of the site of the school house.

Any supporter of a separate school whose residence is within three miles of two or more separate schools, shall, after the first day of January, 1897, be *ipso facto* a supporter of the separate school nearest to his place of residence, provided that nothing herein contained shall affect the liabilities or obligations of any separate school

supporter for debts incurred by the school section of which he was a supporter before the passing of this Act.—1896.

45. When a supporter of a separate school resides without the municipality in which the school is situate, he shall be entitled to vote in the ward or division in which the school house nearest to his place of residence is situate, if within the distance of three miles in a direct line.

46. Any person, who, if resident in a municipality, would be entitled to be a supporter of a separate school existing either therein or in any adjoining municipality, may, in giving notice under section 3 of *The Assessment Act*, that he is the owner of unoccupied land situate in either of the said municipalities, require that all such land as is situate either in the municipality wherein the separate school is situate or within the distance of three miles in a direct line of the site of the separate school shall be assessed for the purposes of the separate school, and the proper assessor shall thereupon enter such person in the assessment roll as a separate school supporter, and the proper entries in that behalf shall be made in the prescribed column for separate school rates, and the land shall be assessed accordingly for the purposes of the separate school and not for public school purposes.

47.—(1) Any Roman Catholic who may desire to withdraw his support from a separate school, shall give notice in writing to the clerk of the municipality, before the second Wednesday in January in any year, otherwise he shall be deemed a supporter of the school.

(2) But any person who has withdrawn his support from a Roman Catholic separate school shall not be exempted from paying any rate for the support of separate schools or separate school libraries, or for the erection of a separate school house, imposed before the time of his withdrawing such support from the separate school.

48.—(1) The assessor or assessors of every municipality shall in the assessment roll set down the religion of the person taxable, distinguishing between Protestant and Roman Catholic, and whether supporters of public or separate schools; but nothing herein contained shall be deemed to interfere with the rights of public school trustees under *The Public Schools Act*.

(2) The assessor shall accept the statement of, or made on behalf of, any ratepayer, that he is a Roman Catholic, as sufficient evidence for placing such person in the proper column of the assessment roll for separate school supporters, or if the assessor knows personally any ratepayer to be a Roman Catholic, this shall also be sufficient for placing him in such last mentioned column.

(3) The Court of Revision shall try and determine all complaints in regard to persons in these particulars alleged to be wrongfully placed upon or omitted from the roll (as the case may

be), and any person so complaining, or any ratepayer of the municipality, may give notice in writing to the clerk of the municipality of such complaint, and the provisions of *The Assessment Act*, in reference to giving notice of complaints against the assessment roll, and proceedings for the trial thereof, shall likewise apply to all complaints under this section of this Act.

49. The clerk of every municipality, in annually making out the collectors roll, shall place columns therein, so that under the head of "School Rate," the public school rate, may be distinguished from the separate school rate and also under "Special Rate for School Debts," shall distinguish between public and separate school purposes, and the proceeds of any such rate shall be kept distinguished by the collector, and accounted for accordingly.

50. The clerk of any municipality, in which any separate school section or part of a section is situate, shall, not later than the 1st day of December in each year, make out and transmit to the county inspector a statement showing whether or not any county rate for public school purposes has been placed upon the collector's roll against supporters of separate schools, and if such rate has been so placed upon the roll, giving a list of such supporters with the amount so rated against each, and the total amount rated.

51. In any case where under section 20 of *The Assessment Act*, land is assessed against both the owner and occupant, or owner and tenant, then the occupant or tenant shall be deemed and taken to be the person primarily liable for the payment of school rates, and for determining whether such rates shall be applied to public or separate school purposes, and no agreement between the owner or tenant as to the payment of taxes as between themselves shall be allowed to alter or to affect this provision otherwise; and in any case where, as between the owner and tenant or occupant the owner is not to pay taxes, if by the default of the tenant or occupant to pay the same, the owner is compelled to pay such school rate, he may direct the same to be applied to either public or separate school purposes.

52.—(1) A company may, by notice given to the clerk of any municipality wherein a separate school exists, require any part of the real or personal property (if any) of such company, liable to assessment, to be rated and assessed for the purposes of said separate school, and the assessor shall enter said company as a separate school supporter, but all other property of the company shall be entered and assessed in the name of the company for public school purposes.

(4) Every such notice so given to such clerk shall remain with and be kept by him on file in his office, and shall be open to inspection and examination by any person entitled to examine or inspect any assessment roll, and the assessor shall examine all notices which may be so on file in the clerks office, and shall conform thereto and to the provisions of this Act.

(5) The word "company" in this section shall mean and include any body corporate.

53.—(1) The trustees of separate schools forming a body corporate shall have the power to levy and collect school rates or subscriptions, upon and from persons sending children to, or subscribing towards the support of such schools, and shall, for the purpose of collecting the school rates or subscriptions, have all the powers in respect of separate schools that the collectors of taxes in municipalities have and possess under the provisions of *The Municipal Act*.

(2) If the collector appointed by the trustees of a separate school is unable to collect any school rates, the trustees shall make a return to the clerk of the municipality before the end of the then current year, of the parcels of land and the uncollected rates thereon.

(3) The clerk of the municipality shall make a return to the county, city, town or village treasurer of such lands, and the arrears of separate school rates thereon.

(4) The arrears shall be collected and accounted for by the treasurer in the same manner as the arrears of other taxes.

(5) The municipality in which the separate school is situate, shall make up the deficiency arising from uncollected rates on land liable to assessment out of the general funds of the municipality.

54. The clerk or other officer of a municipality within or adjoining which a separate school is established, having possession of the assessor's or collector's roll, shall allow any one of the trustees or their authorized collector to make a copy of the roll.

55. It shall be the duty of every municipal council, if requested by the trustees of a separate school at or before the meeting of the council in the month of August in any year, to cause to be levied and collected in each year, upon the taxable property liable to pay the same, all sums of money for rates or taxes legally imposed thereon in respect of separate schools, and the said rates, when collected, shall within a reasonable time thereafter, and not later than the fourteenth day of December in each year, be paid over to the trustees, without any deduction whatever.

56. Any board of separate school trustees, and the council of any municipality (three-fifths of whose members are not separate school supporters), may enter into an agreement for a term of years, that for each year of the said term, and at such times and in such sums as may be agreed upon, there shall in lieu of the amount to be levied and collected, be paid by the municipality to the board a fixed proportion of the total amount levied and collected for both public and separate school purposes; and if in any year the rate of assessment for separate school purposes is not the same as that levied for public school purposes, then the agreement shall not be in force for such year. Any agreement made as aforesaid may be determined at the end of any calendar year by giving six months' notice by one of the parties to the other party.

57. The inspector of public schools shall, before distributing the county rate among the public school sections, deduct the amount certified to him by the clerk of any municipality in which any separate school section or part of a section is situate, according to the list given by the clerk, of the supporters of separate schools against whom the county rate for public school purposes has been placed and rated, and shall give the trustees of the separate school section an order on the county treasurer or sub-treasurer for the amount so placed and rated, and it shall be the duty of the treasurer or sub-treasurer to pay over the same.

58.—(1) The trustees of a separate school shall have full power as a body corporate to borrow money for school purposes, and to make valid mortgages and other instruments for the security and payment of such borrowed money, or of moneys payable or to be paid for school sites, school buildings, or additions thereto, or the repairs thereof, upon the school house property and premises, or any other property vested in them, or upon the separate school rates, and any ratepayer who was a separate school supporter at the time when the loan was effected on the security of the said rates or property shall, while resident within the section or municipality within which the separate school is situate, continue to be liable for the rate to be levied for the repayment of the loan.

2. The principal money representing any sum so borrowed may be made payable in annual or other instalments, with or without interest, and the trustees, in addition to all other rates or moneys which they may levy in any one year, shall also have power to levy and collect such further sum as may be requisite for paying all money falling due, and the said sums shall be levied and collected as other separate school rates may now be levied and collected.

3. The security for payment of money borrowed or payable for school purposes may be made in the form of debentures; and debentures shall be a charge on the same property and rates aforesaid, as in the case of mortgages thereof made by the trustees as in subsection 1 mentioned.

4. Every by-law of the trustees for the issue of such debentures shall be sealed with the corporate seal of the board of trustees, and shall be signed by the chairman and secretary of the board, and the by-law may be quashed by application to the High Court at Toronto, in the same way as municipal by-laws may be quashed.

5. The by-law shall name a day in the financial year in which the same is passed when the by-law is to take effect, and shall state the whole of the debt and the obligations to be issued thereunder, and shall make the same payable in thirty years at the furthest from the day on which the by-law takes effect, and shall provide for including thereafter in the yearly separate school rate a sufficient sum for the payment of an amount sufficient to pay the yearly interest during the currency of the debentures, and also a certain specific

sum to be realized annually for the payment of the principal, which specific sum shall be sufficient with the estimated interest on the investment thereof to discharge the debt when payable. 1896.

6. Every such by-law, before being acted upon, shall be published for at least three successive weeks in some public newspaper, published weekly or oftener, in the city, town or county in which the separate school is situate, and if no application to quash the by-law shall be made for three months after the publication thereof as aforesaid, the by-law shall be valid, notwithstanding any want of substance or form in the by-law or in the time or manner of passing the same.

7. No debenture issued under the by-law shall be for less than \$100.

For form of debenture, Sec. 50, V. c. 41, s. 1.

8. Nothing contained in the preceding five sub-sections shall be deemed to declare or imply any construction of any statute or of any provision thereof, passed prior to the twentieth day of April, in the year 1887, or as declaring or implying that the trustees had not theretofore power to make and issue debentures for the security and payment of money borrowed or payable for school purposes.

59. Every separate school shall be entitled to share in the fund annually granted by the Legislature of this Province for the support of public schools, and shall be entitled also to a share in all other public grants, investments and allotments for public school purposes now made or hereafter to be made by the Province or the municipal authorities, according to the average number of pupils attending the school during the twelve next preceding months, or during the number of months which may have elapsed from the establishment of a new separate school, as compared with the whole average number of pupils attending school in the same city, town, village or township.

60. Nothing herein contained shall entitle a separate school within any municipality, to any part or portion of school moneys arising or accruing from local assessment for public school purposes within the municipality or the county or union of counties within which such municipality is situate.

61. The teachers of a separate school shall be subject to the same examinations, and receive their certificates of qualification, in the same manner as public school teachers generally; but the persons qualified by law as teachers, either in the Province of Ontario, or at the time of the passing of *The British North America Act*, in the Province of Quebec, shall be considered qualified teachers.

62. The trustees of every separate school shall, on or before the thirtieth day of June and the thirty-first day of December of every year, transmit to the Minister of Education a correct return of the names of the children attending the school, together with the average attendance during the next preceding six months, or during

the time since the establishment thereof, and the number of months it has been kept open; and the Minister shall pay over to the trustees the amount ascertained to be payable.

63. The Minister of Education, all Judges, Members of the Legislature, the heads of the municipal bodies in their respective localities, the inspectors of public schools, and the clergymen of the Roman Catholic Church, shall be visitors of separate schools.

64. The Roman Catholic separate Schools (with their registers) shall be subject to such inspection as may be directed from time to time by the Minister of Education, and shall be subject also to such regulations as may be imposed from time to time by the Education Department.

65. The Education Department may authorize a separate school in any county to be constituted a model school for the training of teachers for separate schools, subject to the regulations of the department, and where in any county such model school has been established, or from the special circumstances of the separate schools therein, the Minister of Education should deem it expedient, he may recommend for appointment by the Lieutenant-Governor in Council some one competent person possessing qualifications prescribed by the Education Department, to be a member of the county board of examiners of such county in addition to the number now authorized, and who shall possess and discharge the like powers and duties as the other members of the board.

66. In case of a separate school established under this Act in any city, town, or incorporated village in which a high school is established, it shall be lawful for the trustees of the separate school to appoint any ratepayer (not one of themselves) as trustee of such high school, provided always that in the case of a united high and public school board such trustee shall not take any part in the proceedings of the board in regard to any matters affecting the public school.

67. In the event of a disagreement between trustees of Roman Catholic separate schools and inspectors of public schools, or other municipal authorities, or in the event of a protest against the election of a rural school trustee, or other proceedings of a rural school meeting, made in writing and signed by five supporters of the separate school concerned, the case in dispute shall be referred to the arbitration of the Minister of Education, subject to appeal to the Lieutenant-Governor in Council, whose award shall be final in all cases.

SUPERANNUATION.

68. Every teacher or inspector whose name is entered as having paid into the fund for the support of superannuated teachers, may contribute to such fund in such manner as may be prescribed by the Education Department, the sum of at least \$4 annually.

69. On the decease of any teacher or inspector, his wife, her husband, or legal representative, shall be entitled to receive back the full amount paid into the superannuation fund by such teacher or inspector, with interest at the rate of seven per cent. per annum.

70.—(1) Every teacher or inspector who, while engaged in his profession, contributed to the superannuated teachers' fund as provided by this Act, shall on reaching the age of sixty years be entitled to retire from the profession at his discretion, and receive an allowance or pension at the rate of \$6 per annum, for every year of such service in Ontario, upon furnishing to the Education Department satisfactory evidence of good moral character, of his age, and of the length of his service as teacher or inspector.

(2) Every pension payable under this Act may be supplemented out of local funds by any municipal council, public school board or board of education, at its pleasure.

(3) To remove doubts, nothing in this section contained, shall be held as applying to any person who, prior to 1871, had ceased to be engaged in his profession as teacher, and has not heretofore contributed to the said fund.

71. Every teacher or inspector under sixty years of age who has contributed as aforesaid, and who is disabled from practicing his profession, shall be entitled to a like pension, or local supplementary allowance, upon furnishing the like evidence, and by furnishing to the Education Department from time to time, in addition thereto, satisfactory evidence of his being disabled.

72. Every teacher entitled to receive an allowance from the superannuated teachers' fund, who holds a first or second class provincial certificate, or a first-class county board certificate, or who is an authorized head master of a high school or collegiate institute, shall in addition to the said allowance or pension be entitled to receive a further allowance at the rate of \$1 per annum for every year of service while he held such certificate, or while he acted as head master of a high school or collegiate institute.

73. The retiring allowance shall cease at the close of the year of the death of the recipient, and may be discontinued at any time should the pensioned teacher fail to maintain a good moral character, to be vouched for (when requested) to the satisfaction of the Education Department.

74. If any pensioned teacher or inspector shall, with the consent of the Education Department, resume the profession of teaching or inspecting, the payment of his allowance shall be suspended from the time of his being so engaged.

75. In case any pensioned teacher or inspector is again placed on the superannuation list, a pension for the additional time of service shall be allowed him, on his compliance with this Act, and regulations of the Education Department.

76. Any teacher or inspector who, having resumed his profession, draws or continues to draw upon the superannuation fund for any part of his allowance as a superannuated teacher shall forfeit all claim to the fund, and his name shall be struck off the list of superannuated teachers.

77. In the case of those teachers or inspectors who may not avail themselves of the provisions of sections 68 or 78 the provisions of 69 to 78 shall apply so far as relates to all sums of money already paid into the fund for the support of superannuated teachers.

78. Any teacher who retires from the profession, or any teacher or inspector who desires to remove his name from the list of contributors to the superannuated teachers' fund, shall be entitled to receive back from the Minister of Education one-half of any sums paid in by him or her to the fund, through the public school inspector or otherwise.

79.—1. The teaching year shall consist of two terms: in townships the first term shall begin on the third Monday of August, and end on the 22nd day of December; the second term shall begin on the third day of January, and end on the 30th day of June.

2. In cities, towns and incorporated villages, the first term shall begin on the first day of September and end on the 22nd day of December; the second term shall begin on the 3rd day of January, and end on the 30th day of June.

3. Every Saturday, every public holiday, the week following Easter Sunday, and every day proclaimed a holiday by the authorities of the municipality in which the teacher is engaged shall be a holiday in separate schools

4. In the territorial districts the trustees of any rural school may allot the time herein allowed for holidays at Easter and mid-summer to suit the convenience of pupils and teachers, provided always that the same number of holidays be allowed and in periods of the same duration as herein set forth. 1896.-

80 Any person making a false declaration of his right to vote at any school meeting or election, upon complaint of any person, shall be punishable by a fine of not less than \$5 nor more than \$10, or imprisonment, to be recovered with costs before a Justice of the Peace for the use of the school section.

81. No trustee of a separate school shall hold the office of separate school inspector, or be a master or teacher in the separate school of which he is a trustee; nor shall the master or teacher of any public, high or separate school hold the office of trustee of a separate school, nor shall an inspector be a teacher or trustee of any separate school while he holds the office of inspector.

82. Any trustee who is convicted of any felony or misdemeanor, or becomes insane, or who absents himself from the meetings of the board for three consecutive months without being authorized by resolution entered upon its minutes, or ceases to be a resident

within the school municipality for which he is a trustee, shall vacate his seat, and the remaining trustees shall declare his seat vacant, and forthwith order a new election.

83. Any trustee who has any contract, in his own name or the name of another, with the corporation of which he is a member, or who receives any compensation for any work on behalf of such corporation, shall *ipso facto* vacate his seat, and such contract shall be void, and the remaining trustees, or a majority of them, shall declare the seat vacant, and forthwith order a new election.

84. Any person who wilfully disturbs the proceedings of any school meeting authorized to be held, or any person who wilfully interrupts or disquiets any separate school established and conducted under its authority, or other school, by rude behaviour, or by making a noise within the place where such school is held, or so near as to disturb the order or exercises of the school, shall for each offence, on conviction thereof before a Justice of the Peace, on the oath of one creditable witness, forfeit and pay for the purposes of such school a sum not exceeding \$20.

85. If a person chosen as trustee refuses to serve, he shall forfeit the sum of \$5.

86. Every person so chosen who has not refused to accept the office, and who at any time refuses or neglects to perform its duties, shall forfeit the sum of \$20, to be sued for and recovered before a Justice of the Peace, by the trustees of the school section, or by any person whatsoever for its use.

87. If the trustees of a separate school wilfully neglect or refuse to exercise all the corporate powers vested in them for the fulfilment of any contract or agreement made by them, any trustee or trustees so neglecting or refusing to exercise such power shall be held to be personally responsible for the fulfilment of such contract or agreement.

88. If the trustees of a separate school refuse or neglect to take proper security from the secretary-treasurer, or other person to whom they entrust school moneys, they shall be held personally responsible for the moneys.

89. If any part of the separate school fund or moneys is embezzled or lost, through the dishonesty or faithlessness of any trustee, secretary-treasurer or other person to whom it has been entrusted, and proper security against the loss has not been taken, the person or persons whose duty it was to have exacted the security shall be personally responsible for the sums so embezzled or lost; and such sums may be recovered from him or them, by the person entitled to receive the same, by action in any Court having jurisdiction to the amount, or by information at the suit of the Crown.

90.—(1) Every secretary-treasurer, trustee or other person who may have in his possession any property belonging to a school section, shall deliver up, or pay over the same, and in a manner

directed by a majority of the trustees then in office, or by other competent authority; and in default to deliver up or account for, shall be punishable, as provided in the following three sections of this Act.

(2) Upon application to the Judge of the County Court, by a majority of the trustees, or by any two supporters of the separate school, supported by their affidavit made before some Justice of the Peace, of such wrongful withholding or refusal, the Judge shall make an order that such secretary-treasurer or person having been such secretary-treasurer or trustee or other person, do appear before him, at a time and place to be appointed in he order.

(3) Any balliff of a Division Court, upon being required by the Judge, shall serve the order personally on the person complained against, or leave the same with a grown-up person at his residence.

91. At the time and place so appointed, the judge being satisfied that service has been made, shall, in a summary manner, and whether the person complained of does or does not appear, hear the complaint, and if he is of opinion that the complaint is well founded, the Judge shall order the person complained of to deliver up, account for, and pay over the books, papers, chattels or moneys as aforesaid, by a certain day to be named by the Judge in the order, together with such reasonable costs incurred in making the application as the Judge may tax.

92. In the event of a non-compliance with the terms specified in the order, or any, or either of them, the Judge shall order such person to be forthwith arrested by the sheriff of any county in which he may be found, and to be committed to the common goal of his county, there to remain without bail until the Judge is satisfied that the person has delivered up, accounted for, or paid over the books, papers, chattels, or moneys in question, in the manner directed by the majority of the trustees, or other competent authority, as aforesaid; upon proof of his having so done, the Judge shall make an order for his discharge and he shall be discharged accordingly.

93. No such proceeding shall impare or affect any other remedy which the trustees, or other competent authority, may have against any such person.

94. The trustees, or their secretary-treasurer in their behalf, shall furnish the auditors with all papers or information in their power, which may be required of them relative to their school accounts, subject on default to fine or imprisonment, as provided by this Act.

95.—(1) In case the trustees of a separate school neglect to transmit to the Minister of Education, on or before the 30th day of June, and the 31st day of December in every year, a correct statement of the average attendance of pupils in each of the schools under their charge during the six months then immediately preceding, the school section shall not be entitled to the apportionment from the school fund for the said six months.

(2) The trustees so neglecting shall be personally responsible for the amount of the loss of such apportionment.

96. In case the trustees of a separate school neglect to prepare and forward the aforesaid annual report to the Minister of Education by the 15th day of January in every year, each of them shall, for every week after such date, and until such report has been prepared and presented, forfeit the sum of \$5, to be sued for by any supporter of such separate school and collected and applied in the manner provided for by this Act.

97.—(1) If a trustee of a separate school knowingly signs a false report, or if a teacher of a separate school keeps a false school register, or makes a false return, with the view of obtaining a larger sum than the just proportion of school moneys coming to such school the trustee or teacher shall, for every offence, forfeit to the board of separate school trustees for the purposes of the separate school the sum of \$20, for which any person whatever may prosecute him before a Justice of the Peace, and the trustee or teacher may be convicted on the oath of one credible witness other than the prosecutor.

2. If upon conviction the penalty is not forthwith paid, the same shall, under the warrant of the Justice, be levied with costs by distress and sale of the goods and chattels of the offender.

3. The penalty when so paid or collected, shall by the Justice be paid over to the said separate school.

98.—1. The trustees of every separate school shall be personally responsible for the amount of any school moneys forfeited by or lost to the school in consequence of neglect of duty.

2. The amount thus forfeited or lost shall be collected and applied in the manner provided for by this Act.

99.—1. Unless it is in this Act otherwise provided, all fines, penalties and forfeitures recoverable by summary proceedings, may be sued for, recovered and enforced with costs, by and before any Police Magistrate or Justice of the Peace having jurisdiction within the school section in which such fine or penalty has been incurred.

2. If the fine or penalty and costs are not forthwith paid, the same shall, by and under the warrant of the convicting Justice, be enforced, levied and collected with costs by distress and sale of the goods and chattels of the offender, and shall be by the Police Magistrate or Justice paid over to the school treasurer of the separate school, other party entitled thereto.

3. In default of such distress the Police Magistrate or Justice shall, by his warrant, cause the offender to be imprisoned for any time not exceeding thirty days, unless the fine and costs, and the reasonable expenses of endeavoring to collect the same are sooner paid.

1. The clerk of every municipality shall enter in a convenient index book, in alphabetical order, the name of every person who has given, or may hereafter give to him or any former clerk of the municipality notice in writing that such person is a Roman Catholic and a supporter of a separate school in or contiguous to the municipality, and shall enter opposite to the name the date on which the notice was received, also any notice by such person of withdrawal from supporting a separate school, with the date of such withdrawal; or any disallowance of the notice by the court of revision or county judge, with the date of such disallowance. Such index book shall be open to inspection by ratepayers.

2. The clerk shall enter in the same book all such notices hereafter from time to time received by the clerk.

3. It shall be the duty of the clerk to file and carefully preserve all such notices which have been heretofore received, or shall hereafter be received.

2. In the case of a municipality in which there are supporters of a Roman Catholic separate school therein, or contiguous thereto, there shall appear on the assessor's notice to every ratepayer, "You are assessed as a separate school supporter," or "You are assessed as a public school supporter," as the case may be.

3. Where the list required by the first section of this Act is prepared, the assessor is to be guided thereby in ascertaining who have given the notices which are by law necessary, in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax.

4. The statement made under the second subsection of the 48th section of *The Separate Schools Act*, the 120th section of *The Public Schools Act* or the fourteenth sub-section of *The Assessment Act*, means, and always has meant, a statement made to the assessor on behalf of the ratepayer by his authority, and not otherwise.

5. In case after the final revision of the assessment roll, by some mistake or inadvertence any ratepayers have been placed in the wrong school tax column, either as supporters of separate schools or supporters of public schools, it shall be competent for the municipal council to correct such errors, by directing the amount of the tax of such ratepayers to be paid to the proper school board. But it shall not be competent for the council to reverse the decision of the court of revision or the county court judge as to any ratepayer.

2. In case of such action by a municipal council the ratepayer shall be liable for the same amount of school tax as if he had in the first instance been entered on the roll properly.

