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JUNE, 1891.

No. 6.

THE MUNICIPAL ACT.

(R. S. O. 1887, Cap. 18.4.)

(CONTINUED.)

MUNICIPAL COUNCILS.

By The Municipal Amendment Aci, 1891, section 9 of this Act is amended by inserting therein the words, "of the age of twenty-one years and over," immediately after the word "neighborhood," in the ninth line thereof, as appears in this JOURNAL.

The said section 9 is further amended by adding the

following sub-sections:-

(2) In case the territory sought to be incorporated, or any part thereof, lies within one mile of the limits of a city having a population of 100,000 and upwards, the petition shall be signed by not less than two-thirds of the

freeholders and householders of the age of twenty-one years and over, whose names appear on the last revised assessment roll, and who have been resident within the territory sought to be incorporated for at least four months immediately prior to the signing of said petition, within the district sought to be incorporated, and of whom not fewer than one half shall be freeholders.

- (3) If the district sought to be incorporated, or any part thereof, has been laid out in lots on a registered plan, each petitioner shall state the number of the lot on said plan owned or occupied by him, and shall further set out whether he is a freeholder or householder.
- (2) No by-law shall be passed under this section unless the petition therefor shall have been lodged with the clerk of the county at least one month before the meeting of the council at which the same is to be considered, nor unless public notice shall have, within two months previous to the meeting of the council at which the same shall be considered, been published at least once a week for two successive weeks in some newspaper at or nearest to the locality sought to be incorporated, and such notice shall set forth a description of the area intended to be embraced in the village. 54 V. c. 42, s. 2.
- 77. (1) No Judge of any Court of civil jurisdiction, no gaoler or keeper of a house of correction, no sheriff, deputy sheriff, sheriff's bailiff, high bailiff or chief constable of any city or town, assessor, collector, treasurer, or clerk of any municipality, no bailiff of any Division Court, no county crown attorney, no registrar, no deputy clerk of the crown, no clerk of the County Court, no clerk of the peace, no high school trustee, no innkeeper or saloonkeeper, or shopkeeper licensed to sell spirituous liquors by retail, no license commissioner or inspector of licenses, no police magistrate, and no person having by himself or his partner an interest in any contract with or on behalf of the corporation, and no person who is counsel or solicitor, either by himself or with or through another, in the prosecution of any claim, action or proceeding against the municipality shall be qualified to be a member of the council of any municipal corporation. 46 V. c. 18, s. 77: 47 V. c. 32, s. 2; 52 V. c. 36, s. 4.
- (2) But no person shall be held to be disqualified from being elected a member of the council of any municipal corporation by reason of his being a shareholder in any incorporated company having dealings or contracts with the

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council of such municipal corporation, or by having a lease of twenty-one years or upwards, of any property from the corporation, but no such leaseholder shall vote in the council on any question affecting any lease from the corporation, and no such shareholder on any question affecting the company. 46 V. c. 18, s. 77.

78. All persons over sixty years of age, all members and officers of the Legislative Assembly of Ontario, and of the Senate or House of Commons of Canada, all persons in the civil service of the Crown, all Judges not disqualified by the last preceding section, all coroners, all persons in priests' orders, clergymen and ministers of the Gospel of every denomination, all members of the Law Society of Ontario, whether barristers or students, all solicitors in actual practice, all officers of Courts of Justice, all members of the medical profession, whether physicians or surgeons, all professors, masters, teachers, and other members of any university, college or school in Ontario, and all officers and servants thereof, all millers, and all firemen belonging to an authorized fire company—are exempt from being elected or appointed members of a municipal council, or to any other municipal office. 46 V. c. 18, s. 78. See also as to Firemen, Cap. 188, ss. 2-4.

Note.—Distinguish between sections 77 and 78—the class of persons enumerated in the former section cannot be elected as members of a council, while those mentioned in the latter section, although eligible, cannot be required to accept the position.

ELECTIONS.

79.—(1) Subject to the provisions of the next following eight sections the right of voting at municipal elections shall belong to the following persons, being men, or unmarried women, or widows of the full age of twenty-one years, and subjects of Her Majesty by birth or naturalization, being rated to the amount hereinafter provided, on the revised assessment roll, upon which the voters' list used at the election is based, of the municipality, for real property held in their own right (or, in the case of married men, held by their wives), or for income, and having received no reward and having no expectation of reward for voting:

Firstly. All persons, whether resident or not, who are, in their own right, or whose wives are, at the date of the election, freeholders of the municipality;

Secondly. All residents of the municipality, who have resided therein for one month next before the election, and who are, or whose wives are, at the date of the election, householders or tenants in the municipality;

Thirdly. All residents of the municipality at the date of the election, who have continuously resided therein since the completion of the last revised assessment roll therefor, and who are in receipt of an income from some trade, office, calling or profession of not less than \$400;

Fourthly. All residents of the nunicipality at the date of the election who are farmers' sons, and have resided in the municipality on the farm of their father or mother for twelve months next prior to the return by the assessors of the assessment roll, on which the voters' list used at the election is based.

- (2) If there are more sons than one so resident, and if the farm is not rated and assessed at an amount sufficient, if equally divided between them, to give a qualification to vote to the father and all the sons, where the father is living, or to the sons alone where the father is dead and the mother is a widow, then the right to vote shall belong to and be the right only of the father and such of the eldest or elder of said sons to whom the amount at which the farm is rated and assessed will, when equally divided between them, give the qualification to vote.
- (3) If the amount at which the farm is so rated and assessed is insufficient, if equally divided between the father, if living, and one son, to give to each a qualification to vote, then the father shall be the only person entitled to vote in respect of such farm.
- (4) Occasional or temporary absence from the farm for a time or times not exceeding in the whole four months of the twelve hereinbefore mentioned, shall not operate to disentitle a farmer's son to vote.
 - (5) In this section:

"Farm" shall mean land actually occupied by the owner thereof, and not less in quantity than twenty acres;

"Son" or "sons" or "farmer's son" or "farmers' sons" hall mean any male person or persons not otherwise qualified to vote, and being the son or sons of an owner and actual occupant of a farm;

"Father" shall include stepfather;

"Election" shall mean an election for a member to a municipal council;

"To vote" shall mean to vote at an election; and

"Owner" shall mean a person who is proprietor in his own right, or whose wife is proprietor in her own right, of an estate for life, or any greater estate either legal or equitate, except where the owner is a widow, and in such latter case the word "owner" shall mean proprietor in her own right of any such estate. 46 V. c. 18, s. 79; 47 V. c. 32, s. 3; 50 V. c. 8, sehed.

Note.—See the Franchise Assessment Act, 52 V. cap. 40, s. 2 (page 101, Journal).

80. In order to entitle a person to vote as aforesaid in respect of real property, such property, whether freehold or household or partly each, must be rated at an actual value of not less than the following:

In Townships-\$100.

In Incorporated Villages-\$200.

In Towns-\$300.

In Cities—\$400. 46 V. c. 18, s, 80.

81. No person who has been returned by the treasurer or collector under section 119 as in default for non-payment of his taxes on or before the 14th day of December next preceding any election, shall be entitled to vote in respect of income in any municipality or in respect of real property in municipalities which have passed by-laws under sub-section 2 of section 489, but any person who is entitled to vote, and who produces and leaves with the deputy-returning officer at the time of the tendering of the vote a certificate from the treasurer of the municipality, or the collector of taxes, showing that the taxes in respect of which the default had been made have since been paid, shall be entitled to vote; and the deputy-returning officer shall file the certificate, receive the vote and note the same on the defaulters' list. 46 V. c. 18, s. 81; 50 V. c. 29, s. 3.

Note.—This section is inoperative unless the council of a municipality has passed a by-law under section 489, sub-section 2, disqualifying electors from voting who have not paid all municipal taxes before the 14th day of December next preceding the election.

S2. Except in the case of a new municipality for which there is no assessment roll, no person shall be entitled to vote at any election unless he is one of the persons named or purporting to be named in the proper list of voters; and

no question of qualification shall be raised at any election, except to ascertain whether the person tendering his vote is the same person as is intended to be designated in the list of voters. 46 V. c. 18, s. 82.

- 83. At the first election of a new municipality for which there is no separate assessment roll, every resident male inhabitant, though not previously assessed, shall be entitled to vote if he possesses the other qualifications above mentioned, and has at the time of the election sufficient property to have entitled him to vote if he had been rated for such property. 46 V. c. 18, s. 83.
- 84. Where any territory is added for municipal purposes to any city, town, or village, or where a town with additional territory is erected into a town, or in case a new village is formed, and an election takes place before voters' lists including the names of persons entitled to vote in such territory are made out for such new or enlarged city, town or village, or before such lists are certified by the County Judge, then all persons who would have been qualified as electors in such territory if the same had remained separate from the city, town or village, or if such town or village had not been erected into a city or town, or if such village had not been formed, shall be entitled to vote in the city, town or village at such election. 46 V. c. 18, s. 84.
 - NOTE.—The electors of the territory for which there is no proper list of voters will be entitled to vote if they possess the necessary qualifications as voters in the municipality from which such territory is taken.
- 85. In case both the owner and occupant of any real property are rated severally but not jointly therefor, both shall be deemed rated within this Act. 46 V. c. 18, s. 85.
- 86. Where real property is owned or occupied jointly by two or more persons, and is rated at an amount sufficient, if equally divided between them, to give a qualification to each, then each shall be deemed rated. 46 V. c. 18, s. 87.
- 87. Every occupant of a separate portion of a house, such portion having a distinct communication with a public road or street by an outer door, shall be deemed a householder within this Act. 46 V. c. 18, s. 87.

- 88. The electors of every municipality (except a county) shall elect annually, on the first Monday in January, the members of the council c. the municipality, except such members as have been elected at the nomination; and the persons so elected shall hold office until their successors are elected or appointed and sworn into office and the new council is organized. 46 V. c. 18, s. 88.
 - Note.—The words "or appointed," which occur in this section, refer to section 186, which provides that when the electors neglect or decline to elect the members of council or the requisite number, that such members shall be appointed by the members elect, or if an insufficient number elected, then by the members of the preceding year or a majority of them.
- 89. In case of the incorporation of a new township, or union of townships; or of the separation of a junior township from a union of townships; or of the erection of a locality into an incorporated village; or of the erection of a village into a town, or of a town into a city; or of an additional tract of land being added to an incorporated village, town or city; or in case of a new division into wards of a town or city—the first election under the proclamation or by-law by which the change was effected, shall take place on the first Monday in January next after the date of the proclamation, or from the passing of the by-law by which the change is made, but the nomination of candidates and the election of such officers as are unopposed, may, and shall be proceeded with at the same time and in the same manner as if such change had gone into effect on the last Monday of the month of December preceding such first election, or on such other day as the nominations may lawfully be held upon. 45 V. c. 18, s. 89; 52 V. c. 36, s. 5.
- 90. The council of every city, town and village municipality (including a village newly erected into a town, and a town newly erected into a city), shall from time to time, by by-law, appoint the place or places for holding the next ensuing municipal election, otherwise the election shall be held at the place or places at which the last election for the municipality or wards or polling subdivisions was held. 46. V. c. 18, s. 90.

- 91. When in any year a junior township of a union has 100 resident freeholders and householders on the then last revised assessment roll, the council of the county shall, by a by-law to be passed before the thirty-first day of October in the same year, fix the place for holding the first annual election of councillors in the township, and appoint a returning officer for holding the same, and otherwise provide for the due holding of the election according to law. 46 V. c. 18, s. 91.
- 92. In case of the separation of a union of townships, the existing divisions into wards, if any, shall cease, as if the same had been duly abolished by by-law, and the elections of councillors shall be by general vote, until the township or townships are divided into polling subdivisions or wards under the provisions of this Act. 46 V. c. 18, s. 92.
- 93. The election, in townships and incorporated villages, of reeves, deputy-reeves and councillors, shall be by general vote, except in the case of deputy-reeves and councillors in townships divided into wards, and shall be held at the place or places where the last meeting of the council was held, or in such other place or places as may be from time to time fixed by by-law. 46 V. c. 18, s. 93.
- 94. In case a majority of the qualified electors of a township on the last revised assessment roll petition the council of the township to divide the township into wards, or to abolish or alter any then existing division into wards, the council shall, within one month thereafter, pass a by-law to give effect to such petition; and, if such petition is for division into wards, shall divide such township into wards, having regard to the number of electors in each ward being as nearly equal as may be; and the number of wards for municipal purposes shall be four in all cases; and where the township is divided into wards and is entitled to one or more deputy-reeves, the councillors shall, at their first meeting, elect from among themselves such deputy-reeve or reeves. 46 V. c. 18, s. 94.
- 95. Every election shall be held in the municipality to which the same relates. 46 V. c. 18, s. 95.
- 96. No election of township councillors shall be held within any city, town or incorporated village, nor shall any election for a municipality, or any ward thereof, be 'held in a tavern or in a house of public entertainment licensed to sell spirituous or fermented liquors. 46 V. c. 18, s 96.

NOTE.—See sections 109-111, as to the holding of nominations for township reeves, deputy-reeves and councillors in an adjoining city, town, or incorporated village.

AN ACT RESPECTING THE ASSESSMENT OF PROPERTY.

(R. S. O. 1887, 1888, 1889, 1890, 1891, with amendments.)

(CONTINUED.)

MODE OF ASSESSING PERSONAL PROPERTY.

31. Subject to the provisions of section 8, no person deriving an income exceeding \$400 per annum from any trade, calling, office, profession or other source whatsoever, not declared exempt by this Act, shall be assessed for a less sum as the amount of his net personal property, than the amount of such income during the year then last past in excess of the said sum of \$400, but no deduction shall be made from the gross amount of such income by reason of any indebtedness, save such as is equal to the annual interest thereof; and such last year's income, in excess of the said sum of \$400, shall be held to be his net personal property, unless he has other personal property liable to assessment, in which case such excess and other personal property shall be added together and constitute his personal property lieble to assessment. R. S. O. 1877, c. 180, s. 28.

Note.—See the Franchise Assessment Act, 1889, page 101 of JOURNAL.

- 32. The beneficial owner of shares which do not stand in his own name may be assessed for the income he derives therefrom as if the shares stood in his own name. 43 V. c. 27, s. 2.
- 33. (1) All personal property within the Province, the owner of which is not resident in the Province, shall be assessable like the person I property of residents, and whether the same is or is not in the possession or control,

or in the hands of an agent or a trustee on behalf of the non-resident owner; and all such personal property of non-residents may be assessed in the owner's name, as well as in the name of the agent, trustee or other person (if any) who is in the possession or control thereof.

- (2) The property shall be assessable in the municipality in which it may happen to be.
- (3) This section does not apply to dividends which are payable to, or other choses in action which are owned by and stand in the name of, a person who does not reside in the Province. 43 V. c. 27, s. 3.
- 34.—(1) The personal property of an incorporated company, other than the companies mentioned in sub-section 2 of this section, shall be assessed against the company in the same manner as if the company were an unincorporated company or partnership.
- (2) The personal property of a bank or of a company which invests the whole or the principal part of its means in gas works, water works, plank or gravel roads, railway and tramroads, harbors or other works requiring the investment of the whole or principal part of its means in real estate, shall, as hitherto, be exempt from assessment; but the shareholders shall be assessed on the income derived from such companies. 43 V. c. 27, s. 1 (1, 2); 45 V. c. 28, s. 9.
- 35—(1) The personal property of a partnership shall be assessed against the firm at the usual place of business of the partnership, and a partner in his individual capacity shall not be assessable for his share of any personal property of the partnership which has already been assessed against the firm.
- (2) If a partnership has more than one place of business, each branch shall be assessed, as far as may be, in the locality where it is situate, for that portion of the personal property of the partnership which belongs to that particular branch; and if this cannot be done, the partnership may elect at which of its places of business it will be assessed for the whole personal property, and shall be required to produce a certificate at each of the other places of business of the amount of personal property assessed against it elsewhere. R. S. O. 1887, c. 180, s. 30.

Note.—See note to section 21, page 151.

36.—(1) Every person having a farm, shop, factory,

office or other place of business where he carries on a trade, profession or calling, shall, for all personal property owned by him, wheresoever situate, be assessed in the municipality or ward where he has such place of business at the time when the assessment is made.

- (2) If a person has two or more such places of business in different municipalities or wards, he shall be assessed at each for that portion of his personal property connected with the business carried on thereat; or, if this cannot be done, he shall be assessed for part of his personal property at one place of business and for part at another; but he shall in all such cases, produce a certificate at each place of business of the amount of personal property assessed against him elsewhere. R. S. O. 1877, c. 180, s. 31.
 - Note.—Where a person has only one place of business, the personal property must be assessed in the municipality where such business is carried on, irrespective of residence.
- '\$7. If a person has no place of business, he shall be assessed at his place of residence. R. S. O. 1877, c. 180, s. 32.
- 38. Every person who holds any appointment or office of emolument to which any salary, gratuity or other compensation is attached, and performs the duties of such appointment or office within a municipality in which he does not reside, shall be assessed in respect of the amount of such salary, gratuity or other compensation at the place where he performs such duties, and he shall not be assessable therefor at his place of residence, but, if required, shall procure a certificate of being otherwise assessed under the provisions of this section; but this section shall not apply to county municipal officers, or to Government officers or officers of minor municipalities when the location of the office, if fixed by law or regulation of the Government or municipality, but in such cases the salary, gratuity or other compensation, shall be assessed against the incumbent of the office in the municipality wherein he resides. R.S.O. 1877, c. 180, s. 33; 43 V. c. 27, s. 19; 50 V. c. 32, s. 2.
 - Note.—The provision made under section 36 (1) for assessing personal property is by this section made applicable to salaries, except in cases of government and municipal officers.

- 39. The personal property of a person not resident within this Province shall be assessed in the name of and against any agent, trustee or other person who is in the control or possession thereof, and shall be deemed to be the individual property of such agent, trustee or other person, for all objects within this Act. R. S. O. 1877, c. 180, s. 34.
- 40. In case of personal property owned or possessed by or under the control of more than one person resident in the municipality or ward, each shall be assessed for his share only, or if they hold in a representative character, then each shall be assessed for an equal portion only. R. S. O. 1877, c. 180, s. 35.
- 41.—(1) Personal property in the sole possession or under the sole control of any person as trustee, guardian, executor or administrator, shall be assessed against such person alone.
- (2) Where a person is assessed as trustee, guardian, executor or administrator, he shall be assessed as such, with the addition to his name of his representative character, and such 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, whether in his individual name, or in conjunction with others in such representative character, at the full value thereof, or for the proper proportion thereof, if others resident within the same municipality are joined with him in such representative character. R. S. O. 1877, c. 180, s. 36.

NOTE.—It is important that the *individual estate* of a person should be distinguished on the assessment roll from any *trust estate* represented by him.

GENERAL PROVISIONS.

- 42.—(1) It shall be the duty of every person assessable for real or personal property in any local municipality to give all necessary information to the assessors, and if required by the assessor, or by one of the assessors, if there is more than one, he shall deliver to him a statement in writing, signed by such person (or by his agent, if the person himself is absent) containing:
 - (a) All the particulars respecting the real or personal property assessable against such person which are required in the assessment roll;

and if any reasonable doubt is entertained by the assessor of the correctness of any information given by the party applied to, the assessor shall require from him such written statement.

Note.—Sub-sections 2, 3, 4 and 5, and so much of subsection 1 of this section as relates to wage-earners, are repealed by 51 V. c. 30, s. 11.

43. Every corporation whose dividends are liable to taxation as against the shareholders, shall, at the written request of the assessor of any municipality in which there is or are any person or persons liable to be assessed for income derived from stock in such corporation (such written request to be communicated by delivering the same to the principal officer of the corporation in this Province, or by leaving the same at the principal office in the Province, or to be made by registered letter, prepaid, addressed to the corporation at the place of such principal office) and within thirty days after the delivery, leaving or posting of such written request, deliver to such assessor, or send to him in a registered letter, prepaid, a statement in writing setting forth the names of the shareholders who are resident in such municipality, or who ought to be assessed for their income by such municipality, the amount of stock held by every such person on the day named for that purpose by the assessor in his said written request, and the amount of dividends and bonuses declared during the twelve months next preceding; which statement in writing to be so furnished to the assessor shall contain also a certificate under the hand of the principal officer of the corporation in the Province, declaring that the same contains, to the best of the knowledge and belief of such officer, a correct list of such shareholders, and of the amount of stock held by each on the day so named by the assessor, so so far as appears from the books of the corporation or so far as is known otherwise by such officer. 43 V. c. 27, s. 15, *part*.

Note.—The principal officer of every corporation shall, upon request of the assessor, furnish a certified statement of particulars respecting shareholders liable to be assessed for income derived from stock in such corporation.

44. No such statement shall bind the assessor, or excuse

him from making due inquiry to ascertain its correctness; and, nothwithstanding the statement, the assessor may assess such person for such amount of real or personal property as he believes to be just and correct, and may omit his name or any property which he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such property. R. S. O. 1877, c. 180, s. 38.

- Note.—The assessor is expected to satisfy himself as to the correctness of the information received, and in his discretion to make such assessment of names and property as he may consider just and correct.
- 45.—(1) In case any person fails to deliver to the assessor the written statement mentioned in the preceding three sections when required so to do, or knowingly state-anything falsely in the written statement required to be made as aforesaid, such person shall, on complaint of the assessor, and upon conviction before a Justice of the Peace having jurisdiction within the county wherein the municipality is situate, forfeit and pay a fine to be recovered in like manner as other penalties upon summary conviction before a Justice of the Peace.
- (2) The fine for default shall be, under section 42 or 44, \$20; and under section 43, \$100. R. S. O. 1877, c. 180, s. 39; 43 V. c. 27, s 15, part.
 - NOTE.—Section 46 of *The Assessment Act* is repealed by 52 V. c. 40, s. 5.
- 47.—(1) Every assessor, before the completion of his roll, shall leave for every party named thereon, resident or domiciled, or having a place of business within the municipality, and shall transmit by post to every non-resident who has required his name to be entered thereon, and furnished his address to the clerk, a notice of the sum at which his real and personal property has been assessed according to the form of Schedule B., annexed to this Act and shall enter on the roll opposite the name of the party, the time of delivering or transmitting such notice, which entry shall be prima facia evidence of such delivery or transmission. R. S. O. 1877, c. 180, s. 41.
 - Note.—It is evidently intended that the assessing shall leave the notice referred to at the residence of party named thereon, when resident. See duty of

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pe: per collector, section 123; sub-section 2 and section 48 are repealed by 51 V. c. 30, s. 11.

49. Subject to the provisions of sections 52 and 54, every assessor shall begin to make his roll in each year not later than the 15th day of February, and shall complete the same on or before the 30th day of April, and shall attach thereto a certificate signed by him, and verified upon oath or affirmation in the form following:—

"I do certify that I have set down in the above assessment roll all the real property liable to taxation situate in the municipality (or ward) of (as the case may be) and the true actual value thereof in each case, according to the best of my information and judgment; and also that the said assessment roll contains a true statement of the aggregate amount of the personal property, or of the taxable income, of every party named on the said roll; and that I have estimated and set down the same according to the best of my information and belief; and I further certify, that I have entered thereon the names of all the resident householders, tenants and freeholders, and of all other persons who have required their names to be entered thereon, with the true amount of property occupied or owned, or of income received by each, and that I have not entered the names of any persons whom I do not truly believe to be a householder, tenant, or freeholder, or the bona fide occupier or owner of the property, or in receipt of the income set down opposite his name for his own use and benefit; and I further certify that, according to the best of my knowledge and belief, I have entered thereon the name of every person entitled to be so entered either under The Assessment Act or The Manhood Suffrage Act, or of any Act amending either of the said Acts, and that I have not intentionally omitted from said roll the name of any person whom I knew or had good reason to believe was or is entitled to be entered thereon under any or either of the said Acts; and I further certify that the date of delivery or transmitting the notice required by section 47 of The Assessment Act is in every case truly and correctly stated in the said roll; and I further certify and swear (or affirm as the case may be) that I have not entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote, and that the amount for which each such person is assessed upon the said roll truly and correctly

appears in the said notice delivered or transmitted to him as aforesaid." R. S. O. 1877, c. 180, s. 42; 48 V. c. 42, s.8; 51 V. c. 29, s. 11, s.-s. 5.

50. Every assessor shall, on or before the 30th day of April, deliver to the clerk of the municipality such assessment roll, completed and added up, with the certificates and affidavits attached; and the clerk shall, immediately upon the receipt of the roll, file the same in his office, and the same shall, at all convenient office hours, be open to the inspection of all the householders, tenants, freeholders and income voters, resident, owning or in possession of property, or in receipt of income in the municipality. R. S. O. 1877, c. 180, s. 43; 52 V. c. 40, s. 7.

NOTE.—Section 51 is repealed by 52 V. c. 40, s. 6, and a new section 51 is enacted in lieu thereof. See *Franchise Act*, section 6, pp. 105, 106, of JOURNAL.

52. In cities, towns, and incorporated villages, the council, instead of being bound by the periods above mentioned for taking the assessment, and by the periods named for the revision of the rolls by the Court of Revision, and by the County Judge, may pass by-laws for regulating the above periods, as follows, that is to say:-For taking the assessment between the 1st day of July and the 30th day of September, the rolls being returnable in such case to the city, town or village clerk on the 1st day of October; and in such case the time for closing the Court of Revision shall be the 15th day of November, and for final return by the Judge of the County Court the 31st day of December; and the assessment so made and concluded may be adopted by the council of the following year as the assessment on which the rate of taxation for said following year shall be levied, 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 the assessment of that year.

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- (2) Where there has, from any cause, been delay in so completing the final revision of the said roll beyond the said 31st day of December, the council may, notwithstanding adopt the assessment when finally revised as the assessment on which the rate of taxation for the said following year shall be levied.
- (3) Where an addition of any part of the localities adjacent to any city or town has been made to said city or town, in any year subsequent to the 30th day of September.

under the provisions of section 22 of The Municipal Act, the council of said city or town may pass a by-law in the succeeding year, adopting the assessment of the said addition as last revised, while a part of the adjoining municipality, as the basis of the assessment for said part for that year, although the assessment of the remainder of the city or town has been made, and the rate of taxarion has been levied in accordance with the preceding provisions of this section; 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; and the qualification of municipal voters in said addition shall, for the said succeeding year, be the same as that required in the municipality from which the part has been taken. R. S. O. 1877, c. 180, s. 44; 49 V. c. 38, s 7; 52 V. c. 39, s. 1.

- 53. In cities, towns, townships, or incorporated villages, the council may, by a by-law or by-laws, require the payment of taxes and of all local improvement assessments, including sewer rents and rates, to be made into the office of the treasurer or collector by any day or days to be named therein, in bulk or by instalments, and may, by such by-law or by-laws, allow a discount for the prompt payment of such taxes, assessments, rents or rates, or any instalment thereof, on or before the day or days on which the same shall be made payable.
- (2) The council may, by by-law or by-laws, impose an additional percentage charge, not exceeding five per cent. on every tax or assessment rent or rate or instalment thereof, whether the same be payable in bulk or instalments, which shall not be paid on the day appointed for the payment thereof; and in towns villages or townships, where no day shall have been appointed for payment, the council may, by by-law or by-laws, impose such percentage on those which shall have not been paid on or before the 14th day of December in each year, there having been fourteen days previous demand or notice as hereinafter provided, and such additional percentage shall be added to such unpaid tax or assessment, rent or rate, or instalment thereof, and be collected by the collector or otherwise, as if the same had originally been imposed and formed part of such unpaid tax or assessment, rent or rate, or instalmence thereof.
- (3) The notice or demand mentioned in section 123 of this Act may be given or made by the collector at any

time after the receipt of the collection roll, and may be acted upon at any time after the expiration of fourteen days from the giving of such notice or making such demand, or after the day appointed for payment by any by-law passed under this section, whichever shall last happen.

(4) The council may, by any by-law or by-laws to be passed under sub-section 2 of this section, impose the said additional percentage charge on every tax or assessment, rent or rate, or instalment thereof, whether the same be payable in bulk or instalments, imposed on the lands of non-residents whose names have not been set down on the assessor's roll, which shall not be paid on or before the 1st day of November in each year, and such additional percentage shall be added to such unpaid tax or assessment. rent or rate, or instalment thereof, in the return required to be made under section 121 of this Act, and if such return shall be made before the 1st day of November, and the tax'or assessment, rent or rate, or instalment thereof, shall afterwards be paid on or before that day, such additional percentage shall not be chargeable by the treasurer of the county, city or town, or other official, as the case may be. 49 V. c. 38, s. 8; 50 V. c. 32, s. 3; 51 V. c. 29, s. 5; 52 V. c. 39, s.s. 2, 3; 54 V. c. 45, s. 2.

Note.—By this section the council may require taxes to be paid into the office of the treasurer or collector, in bulk or by instalments, and may allow a discount for prompt payment; a percentage charge may be imposed by by-law (not exceeding five per cent.) on the amount of taxes or instalment payable. which charge will not, however, become operative until after fourteen days' notice or demand has been given or made; the percentage charge may also be imposed on the tax or assessment or instalment thereof, payable by non-residents.

- **54.**—(1) County councils may pass by-laws for taking the assessment in towns, townships and incorporated villages. between the 1st day of February and the 1st day of July.
- (2) If such by-law extends the time for making and 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 an appeal, twelve week from that day. R. S. O. 1877, c. 180, s. 46.

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AN ACT CONSOLIDATING AND REVISING THE PUBLIC SCHOOLS ACTS.

(54 Vic. 1891.)

(CONTINUED.)

SECTIONS IN UNORGANIZED TOWNSHIPS.

- 41.—(1) In unorganized townships in any county or district, it shall be lawful for the Stipendiary Magistrate thereof and the public school inspector (if any) of the county or district, or for the Stipendiary Magistrate alone, if there is no inspector, and for the inspector alone, if there is no Stipendiary Magistrate, to form a portion of a township, or of two or more adjoining townships, into a school section.
- (2) No such section shall, in length or breadth, exceed five miles in a straight line, and, subject to this restriction, the boundaries may be altered by the same authority from time to time, and the alteration shall go into operation on the 25th day of December next after such alteration; provided always, no such school section shall be formed except on the petition of five heads of families resident therein. R. S. O. c. 225, s. 41.

Note.—See Unorganized Territory Act, R. S. O. 1887, c. 91.

42. 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. R.S.O. c. 225, s. 42.

43. After the formation of such 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 for the section. R. S. O. c 225, s. 43.

Note.—See sections 16-23, Public Schools Act, page 19 of Journal.

- 44.—(1) The trustees elected at such meetings, or at any subsequent school meetings of the section, as provided by law, shall have all the powers and be subject to all the obligations of public school trustees generally.
- (2) The secretary-treasurers of all such 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 legally constituted Court for the revision and correction of school section assessment rolls, and for the hearing and 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 attendance as a Court of Revision. (Amended.)
- (3) The inspector of schools for the district shall divide the school sections into groups of three sections in every group, and shall notify the secretary-treasurers of the sections concerned of the group to which they respectively belong.
- (4) In every case where, from the sparseness of settlements, it would be inconvenient for a Court of Revision, as herein constituted, to meet for the revision and equalization of the assessment roll, it shall be lawful for the inspector, on the request of any board of trustees, to assume the functions of such Court of Revision for the section on behalf of which such request is made, and all the proceedings of the inspector in the matter of the revision or correction 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. R. S. O c. 225, s. 44.
- 45. 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 proper Court of Revision for the correction of errors or improper entries that may be found therein. R. S. O. c. 225, s. 45.

- 46. A copy of the said roll as so corrected shall be open to inspection by all persons interested, at some convenient place in the section, notice whereof, signed by the secretary-treasurer of the section, shall be annually posted in at least three of the most public places in the section, and shall state the place and the time at which the Court will hear appeals against said assessment roll, and such notice shall be posted as aforesaid by the trustees for at least three weeks prior to the time appointed for hearing the appeals. R. S. O. c. 225, s. 46.
- 47. All appeals shall be made in the same manner and after the same notice, as nearly as may be, as appeals are made to a Court of Revision in the case of ordinary municipal assessments, and the Court of Revision, as constituted according to section 44, shall have the same powers as ordinary municipal Courts of Revision. R. S. O. c. 225, s. 47.

Note.—See Assessment Act, R. S. O. 1887, c. 193, ss. 55-64.

- 48. 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. R. S. O. c. 225, s. 48.
- 49. Where any township under the jurisdiction of a township board is unorganized, appeals against its certified assessment roll, made out by a person appointed by the board, shall be made to the Stipendiary Magistrate or Judge of the district or county, who has jurisdiction in other matters therein. R. S. O. c. 225, s. 49.
- 50. In forming union school 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 Stipendiary Magistrate shall act for the unorganized township or locality, and the reeve of the organized township for his township. R. S. O. c. 225, s. ~C.
- 51. The trustees may appoint some fit and proper person, or one of themselves, to be a collector (who may also be secretary-treasurer), to collect the rates imposed by them upon the ratepayers of their school section, or the sums

which the inhabitants or others may have subscribed, or a rate-bill imposed on any person; and 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 such collector shall give such security as shall be satisfactory to the trustees, which security shall be lodged for safe keeping with the Stipendiary Magistrate or the inspector by the trustees. R. S. O. c. 225, s. 51.

52. Every such collector shall have the same powers in collecting the school rate, rate-bill, or subscriptions, shall be under the same liabilities and obligations, and proceed in the same manner in his school section and township, as a township collector does in his municipality, in collecting rates in a township or county, as provided in the municipal and assessment Acts from time to time in force. R. S. O. c. 225, s. 52.

Note.—See Assessment Act, 1887, c. 193, ss. 122-136, and ss. 223-231, and Amending Acts, 52 V. ss. 8, 9: 53 V. c. 54, s. 3.

53. In municipalities composed of more than one township, but without county organization, it shall be optional with the municipal council 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. R. S. O. c. 225, s. 53.

TOWNSHIP BOARDS.

54. At the annual meeting in any year of the school sections in a township, the question of forming a township board may be submitted in each section for the decision of the meeting, and whenever in any township at any such annual meeting, two-thirds in number of the school sections so decide, the council of the township shall thereupon pass a by-law to abolish the division of the township into school sections, and to establish a public school board accordingly; and this shall take effect on the first day of January in the

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next following year; and any portion of the township forming a union, or being part of a school division with another municipality or portion thereof, shall be considered as a section in respect of the said requisite number of two-thirds of the school sections of the township. R. S. O. c. 225, s. 54.

- 55. The township council shall, in the by-law for establishing the public school board, divide the township into four wards, which shall be the same from time to time as the wards for municipal purposes, when any exist in the township, and after such by-law goes into effect, all the public schools of the township shall be managed by one board of trustees. R. S. O. c. 225, s. 55.
- 56. At the first election, two resident ratepayers in the township shall be elected school trustees in and for each ward, one of the trustees in each ward (to be determined by lot at the first meeting of the trustees after their election) shall retire from office at the time appointed for the next annual school election, and the other shall continue in office for one year longer, and until his successor has been appointed, and shall then retire. R. S. O. c. 225, s. 56.
- 57. The election shall take place annually at the time, in the manner, and as prescribed by this Act, for the election of trustees in towns divided into wards. R. S. O. c. 225, s. 57.
- 58. The trustees so elected shall be a corporation under the name of "The Public School Board of the Township of , in the County of ."

 R. S. O. c. 225, s. 58.
- 59.—(1) The board (a majority of whom shall form a quorum) shall be constituted by the election of a chairman and secretary-treasurer, and shall be invested with, and possess, exercise and enjoy all the rights, property, powers and incidents, and shall be subject to the same duties and obligations as trustees in rural school sections under the provisions of this Act, as well as those of public schools in cities and towns, and in any other statute, by-law, regulation, deed, proceeding, matter or thing the board shall be construed to stand and to be substituted for each and all of the trustees of the former school sections of the township.
- (2) The board shall, when called upon, submit their accounts, books and vouchers to the auditors of the muni-

cipality, and it shall be the duty of the municipal auditors to audit such accounts in the same way and at the same time as the municipal accounts are audited. R. S. O. c. 225, s. 59.

- **60.** After the public school board is established, the portions of the township theretofore united with an adjoining municipality, or a portion thereof, shall cease to be so united on the first day of January next following the passing of the by-law for establishing the township board, and in the intervening period between the passing of the said by-law and such first day of January, a new union may be formed under the provisions of this Act, under which the said former union may be continued or another union formed, but the portion of the township in any former union shall remain liable for any rate such portion was subject to while so united, for the payment of any debt or loan, so far as the creditors or lenders thereof are concerned. and in cases where unions existing on the second day of March, 1877, are not re-formed under this Act, such unions shall continue to exist under and subject to the provisions of the Acts in force at the time of their formation. c. £25, s. 60.
- 61. The township council shall, so soon as the by-law for establishing the public school board is passed, appoint the county inspector jointly with two other competent persons, not residents of the township, and they, or any two of them, shall, in a report to the council, value the existing school houses, school sites, and other school property in each and every section, or portions of the township, and ascertain their respective debts and liabilities: and the said arbitrators, or any two of them, shall thereupon adjust and settle, in such manner as they may deem just and equitable, the respective rights, claims and demands of each and every school section or portion of the township, and the township council shall pass a by-law and give full effect to the report of the said arbitrators R. S. O. c. 225, s. 61.
- 62. In cases where a portion of the township municipality, on the establishment of the public school board ceases to be united with any other municipality, or portion thereof, the council of each such municipality shall respectively appoint one competent person, who, with the inspector or inspectors having jurisdiction in the respective municipalities concerned, shall, in a set to the councils

of the respective municipalities, value and adjust all rights and claims consequent upon such disunior between the respective portions of such municipalities, and determine by what municipality or pertion thereof, and in what manner the same shall be settled, and the disposition of the property of the union and any payment by one portion to the other, and the report of the majority of said persons shall be valid and binding; and in cases where the persons to make this report would be an even number the County Judge shall also be added. R. S. O. c. 225, s. 62.

63. 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 the by-law under which the public school board was established, but not until after the township board has existed for five years at least, a by-law shall be submitted to such vote accordingly, and the proceedings shall be in conformity with The Municipal 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 public school board, and form school sections instead thereof; but no repeal shall take effect until the first day of the month of January next following, which will be more than three months after the voting upon the by-law for that purpose; and the council shall also, in the same or another by-law, appoint the county inspector jointly with two other competent persons, not residents of the township, and they or any two of them shall, in a report to the council, value the school houses, school sites and other school property which may thereupon become the property of such 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. R. S. O. c. 225, s. 63.

Note.—For various reasons, the establishment of public school boards in township municipalities has not generally been approved of, the electors of most rural school sections preferring to manage their own affairs through local trustees, whose interests would be identical with their own, rather than

be subject to the control of a board, the members of which might be more devoted to the interests of the populous portions of the wards, in which they were elected—and would probably reside—than to the requirements of the outlying portions of the municipality, where the vote of the electors would usually be a minority vote.

The division of a township into wards by a municipal council is made imperative when a petition of a majority of the qualified electors is presented to the council praying for such a division. By 46 V. c. 18, s. 94, it is enacted "That the council shall, upon presentation of such a petition, divide such township into wards, having regard to the number of electors in each ward being as nearly equal as may be." In consequence of this method of dividing a municipality into wards the populous portions may always elect the members of the school board. and consequently the system is not favored by the outlying districts, and unless action is taken by the more populous part of the municipality to establish a school board, this Act is seldom brought into operation.

AN ACT RESPECTING SEPARATE SCHOOLS.

(Cap. 2.27, R. S. O. 1887.)

(CONTINUED.)

TEACHERS.

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. 49 V. c. 46, s. 34.

Note.—It is important that all contracts and agreements entered into by the trustees should be made in their corporate name and be sealed with the corporate seal.

- 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 terms 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 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 possesion, 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 which 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 interest 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. 49 V. c. 46, s. 35.
- 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. 49 V. c. 46, s. 36.
- 36. All matters of difference 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. 49 V. c. 46, s. 37.
- 37. In pursuance of a judgment or decision given by a County Judge in a Division Court, under the authority of

this Act, and not appealed from, execution may issue from time to time 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 and levy thereunder. 49 V. c. 46, s. 38.

- 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. 49 V. c. 46, s. 39.
- 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. 49 V. c. 46, s. 40.

ASSESSMENTS.

40. Every person paying rates, whether as proprietor or tenant, 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 situated in the municipality or in a municipality contiguous thereto, 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 city, town, incorporated village 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. 49 V. c. 46, s. 41.

AN ACT TO AMEND THE PUBLIC AND SEPARATE SCHOOLS ACT.

- 1. The clerk of every municipality shall forthwith after the passing of this Act, enter in a convenient index book, and in alphabetical order, the name of every person who has given 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, as provided by the 40th section of The Separate Schools Act, or by previous Acts respecting separate schools; the clerk shall also enter opposite to the name and in a column for this purpose, the date on which the notice was received, and in a third column opposite the name any notice by such person of withdrawal from supporting a separate school, as provided by the 47th section of the said; Act, or by any such other Act as aforesaid, 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. The Index Book may be in the form set out in the schedule to this Act, and shall be open to inspection by ratepayers.
- (2) The clerk shall enter in the same book, and in the proper alphabetical place therein, 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 be printed in conspicuous characters or written across or on the assessor's notice to every ratepayer, provided for by the 47th section of The Assessment Act, and set forth in schedule B. to the said Act, in addition to the proper entry heretofore required, to be made in the column respecting the school tax, the following words: "You are assessed as a separate school supporter," or "You are assessed as a public school supporter," as the case may be; or these words may be added to the notice of the ratepayer set forth in the said schedule.

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 sub-section of the 48th section of The Separate Schools Act, the 120th section of The Public Schools Act or the fourth sub-section of the 14th section of The Assessment Act, means, and has always meant, a statement made to the assessor on behalf of the ratepayer by his authority, and not otherwise.
- 5. In case of its appearing to the municipal council of any municipality after the final revision of the assessment roll, that through some mistake or inadvertence any rate-payers 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 after due inquiry and notice to correct such errors if such council sees fit, 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.
- 8. Section 40 of The Separate Schools Act, is amended by adding thereto the following sub-sections:—
- (2) Provided always that every such proprietor or tenant who, by himself or his agent, gives the notice provided for by this section on or before the first of May, 1890, shall, to all intents and for all purposes, be deemed and taken to have duly given the said notice on or before the first day of March, 1890, and the notice shall have the same effect as if it had been given on or before said first day of March.
- (3) 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.

9. 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 such assessment roll. 53 V. c. 71.

SCHEDULE.

(Section 1.)

Form of Index Book for Roman Catholic Separate School Supporters.

| Names. | Notices claiming exemp- tion from public school tax when received. | Remarks. |
|--------------------|--|---|
| Allen, John | 3rd February, 1889. | Notice of withdrawal re- |
| Ardagh Joseph | 3rd February, 1889. | ceived 1st January, 1890. Disallowed by Court of |
| Ashbridge, Robert. | 3rd February, 1889. | Revision, 1st June 1890. |

PEDIGREE OF TOWNLEY OF TOWNLEY

(All Rights Reserved.)

(Continued.)

CECILIA=JOHN DE LA LEGH.

de Townley DE LA LEGH. the entail of Cliviger, LAURENCE also called named in deed of Alice, Ralph de Stirzaker, 19 Ewd. III. RICHARD DE TOWN -= ELENA; this ound in a widow of LEY, escheator 1371 | name is and sheriff of the county of Lancaster 1375 to 1379, when he died. In-Ric. II., 1381. KATHARINE,—GILBERT DE LA LEGH, son and—ALICE, who survived him, dau, of heir of John de la Legh and was found by Inquisition Richard Cecilia, alive in 1382; date of 11 Ric. II. 1388 to have de Balder. second marriage 1334. His seal held two parts of Townley beside one-fourth of the have bailiwick of Blackburnshire, the manor of Hapton, etc., and to died in 1388. by Christopher Townley, 43 Ewd. III. and 6 Ric. II. bearing the shield of three mullets and a fesse is twice recorded stone, settle. ment 10 Edw. III., 1336.

Edmund, son and Dacre; marriage contract 30 Edw. ALICIA, wife of neir of Sir Thos, II . 1356. HENRY. Both chaplains ROBERT and ELIZABETH, = 2. JOHN DE TOWNLEY, 31 years of age at the date of = ISABELLA, who bedied March the Inquisition p.m. of his father in 1331; found heir came the heiress of 27th 2 Hen. to his aunt and 38 years old; died 1339. Inquisi-William, son of IV., 1401, ton pm. I Hen. IV. In 1397 sealed the settlement Matthew de Rix Inquisition which he made of his estates "with three multas ton; marriage conpun. held a fease which was the seale that the De it ract 1382; died 3 Hen. IV. Leghis figurerly sealed withall," v. Christ. Town- hefore 1397. and a fesse which was the seale that the De la Leghs formerly sealed withall," v. Christ. Town-ley's MSS. William deRig-EE Mayden, 7 April, di 2 Hen. IV., 1401, 27 Richard son and heit of John de Townley. the wardship of nad a grant of

of accountable Arites survived. Markets interior William, son Neimer with one-fold de Thomeson, short deconed." Acher 1865 W. 1866 attestane I VII. Take Swas

| e Thorne Son, then decrawed. 8.p. | SIR RICHAID TOWNLEY, knight.—JOHANNA, dau. LAUBENCE, the NICHOLAS, of HENRY SIR BARN. GRACE, wife of ed by the Lord Stanley on of Richard, and 1stof the house Greenfield, ances. Town. ARD, LL. D. Roger, son and heir Hutton fi id, 22 August, 1482; sister of Chris. of Barnside. tor of the Town. LEY of in holy or. of Alexander Nonleys of Royle. Dutton ders. well, of Read; Sortender Well, of Sal. (p. 178.) | These two were executors of their father's will. Edw. IV., 1468. All five brothers joined in a deed of release in 1474. |
|---------------------------------------|---|--|
| en decemed. | JOHANNA, dau. of Richard, and sister of Chris- copher South- worth, of Sau. | resourt), sur- vived. Alive 3 Ric. III. |
| ozehard with one John de Thorneon, th | SIR RICHAND TOWNEY, knightes, ed by the Lord Stanley on C Hutton fild, 22 August, 1482; e marriage contract 24th Septement 25 dww. IV. 1482; etc. 12 Edw. IV. 1472; died by Sortambor 1489. | p.m. 19th December follow- ing.: |

marriage 5 August. 7 Hen. VII. GRACE, wife Hesketh, of Rufford. of Thomas Bond of CHARLES. ISABEL, wife of Sir John Talbot, of Salebury, and secondof Hopwood, y, of John Hopwood, settlement, 15 July, 23 Hen. VIII., 1531. Shemarried, secondly William Radeliffe, of Sur John'Towner, Kut. = Iaabella, dau. and heiress of Sir Charles = Ann, dau. of Ralph A settlement was made | Pilkington by Elizabeth his wife, dau. and Caterall, second wife, on him and Isabella by | heiress of Jazaes Gaythforth. Marriage settlement, 15 July, his father in 1480. He | contract dated 2 Aug. 20 Edw. IV., 1480. 23 Hen. VIII., 1531. ker had recorded this Hope, son and heir of Sir Alexander Radmarriage in the Cat-IN.B.—Dr. Whitacliffe, of Ordsall. | mans were the same with the differ| ence of an annulet in the dexter chief |
| point, as shown by glass in the chantry at |
| Wakefield, founded by Sir John Pilking |
| ton, the brother of Sir Charles. Sir John in anarried Johnnua, the coheiress of Balder elstone, who survived him and their issue. [N.B.—The connexion of Sir Charles with the main line of the Pilkingtons of Lancashire has not been discovered. The granted to Sir Charles I Pilkington. 31 May, 15 a Hen. VII., 1500, founded a chartry in Burnley church. In his will dat. ed 28th April, 31 Hen. tv VIII., 1539, he calls him. self of Hapton. was nine years old at his father's death in 1482, when his wardship was in the will of Sir John Townley as his brother. His base son Barnard was theTownieys named ancestor of JOHN TOWNof Hurst. wood.

(To be Continued.)

erall pedigree.