

it shall be its duty, within one month after the passage hereof, to order the assessing, levying and collecting of the amount which shall be so as above determined and certified as the portion of the County School rate to be raised upon the City of Fredericton, and the same shall be assessed and levied, together with the other City rates ordered to be assessed and levied in the present year, the same as if such amount had been included in any Warrant regularly issued for City purposes for the present year.

14. In case the Secretary-Treasurer for the County of York has before the passage hereof directed an amount to be assessed and levied upon the Municipality of York as a County School rate, the amount to be raised in the present year upon the City of Fredericton, as provided in the eleventh section, shall bear the same proportion to the amount so ordered in the Municipality, as the amount which would have been determined upon for the City of Fredericton would have borne to that determined for the Municipality of York, if such amount had not been ordered.

15. If for any reason in any County no warrant should be issued for the assessing and levying of a County School Fund as aforesaid prior to the first day of May in any year, or if any warrant so issued, or any assessment thereon, should in the opinion of the Lieutenant Governor in Council be defective, or be quashed, set aside, or adjudged defective, or if a writ of certiorari should be granted to remove any such warrant, or the assessment and proceedings thereon, into the Supreme Court, for the purpose of quashing or setting aside the same, it shall be lawful for the Lieutenant Governor in Council, in any of such cases, to direct the Clerk of the Peace to issue a new warrant, and the like proceedings shall be had and taken thereon as if the same were regularly issued; and upon the issuing of such warrant all proceedings for the assessing, levying and collecting upon or in respect of such former assessment, shall be discontinued and abandoned; and any amount paid on such first assessment shall be considered a payment on such latter rate *pro tanto*; any excess being repaid, and any deficiency collected, in the same manner as other rates.

16. All amounts heretofore by the Sessions or Clerk of the Peace directed to be assessed and levied as a County School rate, under the provisions of section twelve of "The Common Schools Act 1871," hereinafter called the original Act, shall be taken to have been correctly ordered, assessed, and levied, unless the total of such amounts ordered to be assessed and levied in any County exceed by more than twenty six per cent. the amount of thirty cents per head upon the population of the County.

17. The fixed sum to be paid out of the County School Fund in respect of each Teacher, as provided in section thirteen of the original Act, shall be thirty dollars instead of twenty dollars, and to Schools returned as Poor Schools, forty dollars.

18. Any sum required by any District in further payment of Teachers' salaries, over and above the sums provided by the Province and County, and any sum required for other School purposes during the year, including, without limitation, by reason of such particularity, the purchase or improvement of School grounds, the purchase, erection, repair, furnishing, rent, care and insurance of School houses and outbuildings, the purchase of fuel, light, prescribed maps, apparatus and books (for use of indigent pupils), the payment of interest accruing during the year on money that has

been borrowed, or that may be borrowed, any indebtedness on account of such objects previously incurred, contingencies, and unforeseen expenses; and personal expenses incurred by the trustees in the execution of the trust, when sanctioned in writing by the Inspector, together with any other expenses required for providing and maintaining an efficient School or Schools, may be determined upon by the School district at a meeting having power to vote money, and any amount so determined upon shall, whether or not the several purposes be specified, be assessed and levied as follows:—Every male person twenty one years of age and upwards, having resided in such district for the period of one month next before the making out of the district assessment, as hereinafter provided, shall be assessed, and shall pay the sum of one dollar as a poll tax, but not more than one such poll tax shall be assessed in a year; the balance of the sum authorized to be raised shall be assessed and levied, in respect of real and personal property and income, according to the following provisions:—

(1.) Residents of the District shall be rated and assessed in such district in respect of their real and personal property and income rateable for Parish purposes.

(2.) Non-residents of the Parish owning real property in any district in the Parish shall, in respect of such property, be rated and assessed in the district in which it lies.

(3.) Corporations and Companies, (subject to the provisions of thirty third Victoria, Chapter forty six), Firms where any of the partners reside without the Parish, persons liable to be rated in a special capacity as trustees, executors, &c., and persons non-resident in the Parish but liable to be rated as inhabitants by reason of carrying on business therein, shall, in respect of personal property and income, (as the case may be), be liable to be rated and assessed in the district in which their chief works and business lie, or in which the trustee, executor, &c. resides, (as the case may be); and shall, in respect of real property, be rated and assessed in the district in which the real property is situated: The Company or Corporation may be rated as such, or in the name of the President, Manager, or Agent; and the Firm shall be rated in the name of the Firm; and the rates shall be collected from such officers (for the time being) or from any member of the Firm, as if they had been rated on their own account.

19. It shall be the duty of the Assessors of Rates, upon receiving any warrant for the assessing of any County, County School, or Parish rate, to call upon the Trustees of every District which, in whole or in part, lies within the Parish, for a copy of the boundaries of the District, and for the names of all non-residents of the Parish who own real estate in such District, and of all Corporations, Firms as aforesaid, and persons not being residents, liable as aforesaid to be rated in respect of real property in the District, together with the nature of such property; which statement of names and property, and copy of boundaries, it shall be the duty of the Trustees forthwith to give.

20. The Trustees may also at the same time furnish the Assessors with a list of the names of all other persons liable to be rated for School purposes in such District, and a statement of their rateable property.

21. It shall be the duty of the Assessors of Rates in making up their general assessment list for any County, County School, or Parish rate, to specify clearly therein, or on a separate paper or papers filed with such list, the School District or School Districts in which the real estate of each non-