

ASSESSMENT ACT.

Cap. 28.—Abolishes the exemption of government salaries from local taxation. Enables towns and villages as well as townships to levy \$1 per head as commutation for statute labour, that being made the rate when no by-law is passed. A verbal correction substituting schedule C for B is made in 32 V. c. 36, s. 150.

AUDITING COUNTY ACCOUNTS.

Cap. 29.—The accounts formerly audited by the Quarter Sessions are to be delivered to the Clerks of the Peace for audit on the 1st days of January, April, July and October. The Audit is to take place between the 1st and the 15th of those months.

MUNICIPAL INSTITUTIONS.

Cap. 30.—Town Councils with five or more Wards are to have but two councillors from each. By-laws may forbid forestalling or purchasing by hucksters or runners, whether resident in the municipality or not. Penalties may be imposed on those elected to municipal offices if they refuse to accept as well as for neglect of duty after acceptance. By-laws may be passed for the removal of any obstructions on roads and bridges. Councils may acquire a road from an adjacent municipality for an avenue or walk, and take adjacent lands to widen and improve it, under by-laws to be passed by both. The right is given to grant bonuses to railways and persons or Co's. establishing manufactories and to issue debentures for them. County councils may make bridges over streams 500 ft. in width or upwards in any village connecting a highway through the county, and may levy tolls on them. Towns and villages are given the same right as cities to settle by by-law what portion of the real estate of the place is to be benefitted by a work and levy an assessment accordingly—appeal, however, lying to the County Judge. Bridges are added to the list of works so to be dealt with. If the Council give one half they may assess such proprietors for the other half without a petition from them, unless the representatives of one half the property in value petition against it in one month after notice of the assessment is given. County and city councils are given the same common jurisdiction over bridges over rivers forming their boundary as counties have had with each other. When a stream or creek has been freed of obstructions by one township its Council may serve notice on the head of the Council of one adjoining binding it to cause the obstructions to be removed within its jurisdiction within 6 mos. to the satisfaction of a county Inspector. A commission may issue to inquire into the financial affairs of a municipal corporation on a petition of 3) duly qualified electors. Councils are obliged to pass a by-law which they have submitted to a popular vote and which has been approved—within six weeks after such approval. The assessment rolls, poll-books, voters' lists and other documents in the possession of the clerk are open to inspection as well as the minutes, by-laws, &c.

PLANTING TREES.

Cap. 31.—Vests the property of any Shade trees, Shrubs or Saplings growing upon the road side, in owners of the adjacent lands, and owners of such adjacent lands may plant trees, shrubs, &c., along

the side of such highway so as not to obstruct or hinder the use thereof, such trees to be the property of the person planting them. Municipal Councils may remove them for the purposes of public improvement, but must give a month's notice to the owner, and remuneration, if he has planted them; but neither the owner nor any road officer shall injure, cut down or remove such trees, &c., without leave of the municipal council. A person doing this or fastening an animal to such trees or shrubs, or allowing animals under his control to injure or destroy them, is liable to a penalty of \$25 or 30 days imprisonment—half the penalty to go to the person informing and half to the municipality. Municipal councils may expend money on planting or assisting individuals to plant such trees, &c.

CHARITABLE SOCIETIES.

Cap. 32—5 or more persons may unite in a Society in order to make provision by contributions, subscriptions, &c., against sickness, misfortune or death, and for the relief of the widow and orphans of the deceased members and become incorporated by signing a declaration to that effect in duplicate, setting forth the name of the Society, its purpose, the names of its first trustees or officers and the manner of appointing their successors, and such other particulars as they think necessary. A duplicate is to be filed with and registered by the County Registrar, who gives a certificate to that effect, on the other; whereupon such parties become incorporated. They cannot hold lands at a greater extent than 5 acres at a time. Any such Society already in existence may become incorporated upon compliance with these formalities.

COMMON AND GRAMMAR SCHOOLS.

Cap. 33—Common Schools, to be hereafter known as Public Schools, are made free, and trustees and the Municipal Councils of cities are to levy a sufficient rate on all taxable property to defray all expenses; but in cities, towns, and villages, a sum not exceeding 20 cents per month, may be collected from each scholar for books, &c. Every child from 7 to 12, has a right to attend such schools, and every parent or guardian not sending them to school is liable to a penalty of \$6 for the first wilful neglect, and double penalty for each subsequent offence. But the J.P. may ascertain the cause of such neglect, and forego the issue of the warrant in case of extreme poverty or ill health or too great distance from school. Refractory pupils whose presence is deemed injurious to the others, may be excluded by a majority of the trustees; and Roman Catholics cannot be compelled to attend a public school, nor Protestants a Roman Catholic school. Inspectors are to be appointed for each 20 to 120 schools for a county or union of counties, city, or town, but more than one need not be appointed. Where in any Municipality the French or German is the common or prevailing language, an inspector may be appointed for every 40 schools. Their qualification is to be prescribed by the Council of public instruction, and they are to be appointed by the County Council or the board of School Trustees in a city or town; they may be dismissed by the Council or board at pleasure, or by the L.G. in C., for misconduct or inefficiency, and shall not be reappointed without the concurrence of the authority dismissing. They shall have the