

or in the municipal code extend only to questions of purely local interest. In order to distribute the taxation necessary to the local public administration every municipal council has the right to impose and raise by direct taxation on the taxable property of the municipality, as well as on certain business stock, any sum necessary and this within the limits of its functions. Every two years assessors are named by the Council who establish the value of the real property of their municipality. These assessors must make a new assessment roll every three years, but must amend and correct this roll every year. It is by basing itself on this assessment, that the municipal council raises the taxes which it needs to meet the expenses of administration. A few years ago a Department of Municipal Affairs was established in the Provincial Government to supervise more closely the carrying out of the municipal law. At the present time the Minister of Municipal Affairs is also the Treasurer of the Province, but he has a separate Deputy Minister for each of the two departments. It may be added that each year in the month of January the secretary or the warden of each municipal corporation, rural or urban, is under obligation to send to the Bureau of Statistics a report on the financial position of the corporation, as well as a summary of the operations undertaken in the various services in the course of the preceding year.

**School Organization.**—Public instruction in the Province of Quebec is governed by a single act called the Law of Public Instruction, although there are two kinds of schools, one for the Catholics and the other for the Protestants or non-Catholics. This is what is called the confessional system. Regulations for each of these religious units are prepared by the Catholic Committee or the Protestant Committee of the Council of Public Instruction, respectively, and submitted for the approval of the Lieutenant-Governor in Council before going into force. The territorial unit administered by a school corporation is called a school municipality. This may differ in boundaries from the parish and even from the local municipality. There are 1,718 of these school municipalities, of which 1,367 are Catholic and 351 Protestant. School municipalities are constituted at the request of a group of ratepayers by the Lieutenant-Governor in Council on the recommendation of the Superintendent of Public Instruction or occasionally by an act of the legislature. Each of them must be divided into school districts, except in the cities and towns. The administrative body which directs them bears the name of school corporation. The corporation is composed of five commissioners or three trustees. In the same municipality the dissentients, that is to say those who are from the religious point of view in the minority, elect the trustees.

The school commissioners and trustees are elected for three years, five of the former or three of the latter forming a school corporation. Their duties are numerous, but in brief it may be said that they must erect a school in each school district, look after its maintenance, provide the necessary equipment, engage teachers, supervise their teaching and settle the differences which may arise between teachers and parents.