

for a two year term. The county council is composed of all the mayors of the villages and rural municipalities in the county. The head of this body bears the name of warden and is elected at the March quarterly meetings of the council.

Most of the towns and cities are organized into separate corporations independent of any county council, in virtue of special charters granted by the legislature. The composition varies in different municipalities. The powers of the municipal councils are very extensive, being applicable, however, only to questions of purely local interest, while their regulations must contain no provisions incompatible with the municipal laws of the country. They can appoint officials to manage the business of the municipality; form committees to undertake particular branches of the administration; make all highway regulations; nominate a local board of health; see to the maintenance of order; and finally aid colonization and agriculture by imposing direct taxes upon the taxable property of municipalities.

All sums necessary for local public administration may be raised by the municipal council by means of direct taxation on the property in the municipality as well as on certain business stock.

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. With this assessment as a basis, 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 to supervise more closely the carrying out of the municipal law and especially the borrowing of money.

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 1,746 of these school municipalities, of which 1,394 are Catholic and 352 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 cities and towns. School administration is in the hands of five commissioners or three trustees. In the same municipality the dissentients or religious minority elect the *trustees* to direct the affairs of the dissentient schools while the majority elect the *commissioners*.

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 the maintenance, provide the necessary equipment, engage teachers, supervise their teaching and settle the differences which may arise between teachers and parents.

Like the municipal corporations, the school corporations have the right to impose taxes for the construction and maintenance of schools and for the payment of the teaching staff. School taxation is distributed over all the taxable property