of council to give more time to the consideration of the several clauses composing a by-law. It is conceded that any member of council has the right to introduce a by-law and to have it read once that the council may be apprised of its contents, and the discussion of its merits usually follows and such changes as may be thought advisable are usually embodied before the second reading. Many by-laws have blanks left at their first reading to be filled in when the mind of the council has been ascertained, and the motion for second reading generally embodies the changes to be made before being read a second time. Some councils refer by-laws after first reading to a committee of the whole council or to a standing or special committee for consideration before being read a second time. This is done with a view to a more free, expert and conversational method of considering its details, but with a majority of local councils such matters are freely discussed at the council board without the intervention of a committee. The third reading of a by-law is usually a matter of form, and the reading confined to the mere heading or preamble if the motion says it is to be read short and passed, unless, as sometimes happens, further changes are required to be inserted after the second reading, in which case the by-law should again be read at length before being finally passed. Where, however, a by-law has been duly considered and approved of by the members of council beforehand, there is nothing that we know of to prevent the by law being read once only before being passed and then to be duly signed and sealed.* Nor have we seen any decisions of the courts where exception has been taken to the validity of any by-law on the ground of informality through not having been read a second or third time before being passed. It would be well for every council to have a set of rules prepared for guidance in the conduct of the business of their meetings, so that everything may be done decently and in order. Even the smallest council board is nothing less than a local parliament, and the by-laws passed are as binding as any statute, because the Legislature has delegated to councils the authority to pass by-laws relating to their local affairs, and within prescribed bounds, so that as far as conveniently may be it is well to follow what are known as "parliamentary rules" in the conduct of public business.

Can an assessor lawfully appeal from the Court of Revision to the County Judge, providing his assessments were not sustained by the courts. R. D.

We understand our correspondent to mean that the assessor not having been an appellant or respondent now wishes to appeal from the decision of the court of revision. An appeal means a removal of a suit from an inferior to a superior court, and allowing that both parties to the suit are satisfied, it does not appear reasonable to compel them to appeal from the decision arrived at, nor do we see anything in the Assessment Act which contemplates such compulsion. Therefore, unless the assessor by virtue of his office is to be considered as a respondent in every case of appeal, he would have no better right to appeal to the judge than any other ratepayer, and an appeal by any party not already a party to the suit would amount to a new appeal, which is not provided for by statutes so far as we understand it. The only place that the law stipulates for an appeal by the assessor by virtue of his office, is in sub-section 18 of section 64 where the court of appeal extends the time for receiving appeals in order to correct palpable errors, and in such a case, it says that "the assessor may, *for such purpose*, be the complainant." In all other cases, we take it that the assessor is to be considered only as any other ratepayer. The fact that he has to be notified of appeals, does ont necessarily make him a respondent, the intention evidently being merely to require him to appear as a material witness to sustain or give reasons for his work as assessor. True, sub-section 20 of section 64 gives the judge power to re-open the whole question of the appeal, but that would have to be governed by section 68 on an appeal properly made. The wording of sub-sections 1 and 2 of section 68 does not in explicit terms, say by whom an appeal to the judge shall be made, but the whole context of the sections relating to appeals bears out the reasonable interpretation that it must be the appellant or respondent that is contemplated. While our opinion is that the assessor of his own motion has no right to re-open the case by an appeal to the judge, we must admit that the tendency of judges generally is to lean rather to the hearing of appeals than to dismissing them on mere technical grounds, and the judge might consider the assessor to have sufficient interest in the matter to entitle him to become a party to an appeal, and to enable him to uphold his assessment if he can. Some assessors consider themselves infallible, and their overweening pride is offended if the court of revision changes their valuations in any respect. This should not be the case. The assessor may have performed his duty on the whole very satisfactorily and yet for want of knowledge of some material facts at the proper time in some cases may have erred, and these facts brought out at the court of revision would probably satisfy him as well as the court that a change was necessary. But even though still adhering to his original opinion, the assessor should be content to allow the court of revision to shoulder the responsibility of the change, and particularly so when the court is not guided in its judgment from personal motives, or reflecting in any way on the *bona fides* of the assessor.

Re assessment of farmers' sons, please read Franchise Assessment Act, page 148, statute 1889, section 2, under sub sections *a* and *f*, and let us know what you think of it. H. J. L.

The section referred to reads as follows: "Every farmer's son *bona fide* resident on the farm of his father or mother, at the time of the making of the assessment roll, shall be entitled to be, and may be, entered, rated and assessed on such roll, in respect of such farm, in manner following:

"(a) If the father is living, and either the father or mother is the owner of the farm, the son or sons may be entered, rated and assessed, in respect of the farm, jointly with the farmer, and as if such father and son or sons were actually and *bona fide* joint owners thereof."

"(b) If the father is dead, and the mother is the owner of the farm, and a widow, the son or sons may be entered, rated and assessed in respect of the farm as if he or they

*Harrison says in his notes that "an order or resolution duly signed and sealed is a by-law."