

1st February and such day as the Municipal Council of the city, town, village or township shall appoint, not later than 15th April; and on or before the day so appointed the assessor or assessors or a majority of them are required to complete the roll, and severally to attach thereto a certificate signed by each of them as to its correctness in a given form, and verified upon oath or affirmation. (*Ib.* sec. 24.)

Next it is the duty of the assessor or assessors to deliver the assessment roll completed and added up, with the certificates and affidavits attached to the Clerk of the Municipality. (*Ib.* sec. 25.)

Then it becomes the duty of the Clerk to make a copy of the roll arranged in the alphabetical order of the surnames, and to cause the copy so arranged to be put up in some convenient and public place within the municipality, and to be maintained there until after the meeting of the Court of Revision. (*Ib.*)

The Court of Revision is a Court established for the hearing of all complaints against the assessment. The roll as formally passed by the Court and certified by the Clerk as passed is made valid, and to bind all parties concerned notwithstanding any error or defect committed in or with regard to the roll, except as the same may be further amended on appeals allowed under certain restrictions to the County Judge. (*Ib.* sec. 26 & 28.)

It is the further duty of the Clerk of the Municipality, to transmit without delay to the County Clerk a certified copy of the assessment roll of his Municipality, after the same is formally revised and corrected. (*Ib.* sec. 25.)

The Council of every Municipal village, and of every township not divided into wards, is made to consist of five Councillors, one of whom is to be Reeve, and if the village or township had the names of five hundred resident freeholders and householders on the last revised assessment roll, then one other of the Councillors is to be Deputy Reeve. (22 Vic., cap. 99, sec. 66; sub-secs. 3 & 4.) Reeves and Deputy Reeves are members of the County Council. (*Ib.* sub-sec. 5.)

The Clergy Reserve moneys are equally apportioned by the Receiver General among the several city, town, incorporated village and township municipalities in Upper Canada, in proportion to the number of resident rate-payers that appear on the assessment roll of the Municipality for the year next before the time of the apportionment. (19 & 20 Vic., cap. 16, sec. 1; 20 Vic., cap. 71, sec. 1.)

It is the duty of the Clerks of the Municipalities on or before the 1st December in each year, to transmit to the Receiver General a true return of the number of resident rate-payers appearing yearly on their assessment rolls; and to make affidavits to be written on the returns, and sworn

before a Justice of the Peace of the correctness of the returns. (19 & 20 Vic., cap. 16, sec. 2.)

It will thus be observed that the assessment rolls are formally revised and passed are subject to be used for different purposes, but are not made conclusive except as against individuals for any one purpose; were the law otherwise frauds the most gross might be perpetrated under the protection and by the sanction of the law. The safety of Municipal government and the security of the public alike render it necessary that the correctness of assessment rolls should be open to impeachment. Fraud will no doubt as much vitiate an assessment roll as any act or deed known to the law. It is a question whether the assessment rolls can be impeached on any other ground than that of fraud,—the point remains to be determined.

If, then, an assessment roll may be impeached, the question arises in what manner it shall be impeached. Take a single municipality. If it have only two hundred resident freeholders and householders, and yet show more than double that number on the last revised assessment roll, how is the fact to be ascertained? The law does not provide for scrutiny, nor in our opinion any other effectual mode of decision.

The defects of the law in this respect were lately made quite apparent. Proceedings were about to be taken to unseat the Deputy Reeve of the village of Brampton, elected for the year 1858, on the ground that there were not in fact in that year in the village of Brampton 500 resident freeholders and householders, though the roll as revised shows 639. It was found upon reference to sec. 127 of the Municipal Act of 1858 as to contested elections, that although the validity of the election or appointment of a Mayor, Warden, Reeve, Deputy Reeve, Alderman, Councillor, or Police Trustee may be questioned under that section, none can be relator except a candidate at the election, or any elector who gave or tendered his vote thereat. The Deputy Reeve of Brampton was elected by the Councillors, and as the Council desired to maintain him, none of them would consent to act as relator. It was in addition alleged that there is no such office as Deputy Reeve of Brampton, and as the Municipal Act applies only to the unseating of persons from admitted and existing offices, proceedings under that act could not be taken.

Under these circumstances, recourse was had to the English Statute of Anne, and under it an information was filed. It was averred in the information that there were not on the last revised assessment roll of the village the names of five hundred resident freeholders and householders nor were there at any time before or since the day of the election five hundred resident freeholders or householders in or belonging to the village.