

65. The roll, as finally passed by the court, and certified by the clerk as passed, shall, except in so far as the same may be further amended on appeal to the judge of the county court, be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 47 of this act, or the omission to deliver or transmit such notice. R. S. O. 1877, c. 180, s. 57.

NOTE.—This section operates as a saving clause to section 47, after the assessment roll has been finally revised by the court.

66. A copy of any assessment roll, or portion of any assessment roll, written or printed, without any erasure or interlineation, and under the seal of the corporation, and certified to be a true copy by the clerk of the municipality, shall be received as *prima facie* evidence in any court of justice without proof of the seal or signature, or the production of the original assessment roll, of which such certified copy purports to be a copy, or a part thereof. 50 V. c. 32, s. 4.

67. The court shall also, before or after the 1st day of July, and with or without notice, receive and decide upon the petition from any person assessed for a tenement which has remained vacant during more than three months in the year for which the assessment has been made, or from any person who declares himself, from sickness or extreme poverty, unable to pay the taxes, or who, by reason of any gross and manifest error in the roll as finally passed by the court, has been overcharged more than twenty-five per cent. on the sum he ought to be charged; and the court may, subject to the provisions of any by-law in this behalf, remit or reduce the taxes due by any such person, or reject the petition; and the council of any local municipality may, from time to time, make such by-laws, and repeal or amend the same. R. S. O. 1877, c. 180, s. 58.

NOTE.—The court may consider a petition at any time, under this section, asking for a reduction in assessments or taxes for any of the reasons enumerated herein.