

and the same was duly certified to by the Judge on the 6th November, 1909.

On these facts the applicant contends that, inasmuch as the Court of Revision had no legal right to sit on the 18th May and adjudicate in respect of the appeals from the assessment roll, it was not competent to the Judge to revise and to certify to the voters' list.

It was the duty of the Court of Revision to try each of the appeals in question (sec. 62 of the Assessment Act), and that before the 1st July, 1909 (sub-sec. 20 of sec. 65 of the Assessment Act.) By sub-sec. 1 of sec. 68, an appeal to the County Court Judge shall be at the instance of the municipal corporation, or at the instance of the assessor or assessment commissioner, or at the instance of any ratepayer of the municipality, not only against a decision of the Court of Revision on an appeal to the said Court, but also against omission, neglect, or refusal of the said Court to hear or decide an appeal.

The Court not having before the 1st July tried the appeals, it was competent, under this section, for any ratepayer to have appealed to the Judge against such omission of duty. . . .

Whether the Court omits to hold a legal meeting, or, holding a legal meeting, omits to try all complaints, as required by sec. 62 of the Assessment Act, in either case an appeal lies to the Judge; and, if no appeal is taken, sub-sec. 16 of sec. 6 of the Voters' Lists Act applies. . . .

In this case no appeal having been taken because of the omission of the Court of Revision to sit within the time prescribed by the Assessment Act to dispose of appeals made to that body, or for any other reason, the assessment roll in question, because of the absence of any appeal therefrom, became "deemed to be finally revised and corrected," and constituted a legal basis for the preparation of the voters' list of 1909, and, on its being certified to by the Judge on the 6th November, 1909, it became the proper list to be used for the purpose of the voting on the by-law.

For these reasons, I am of opinion that the objection because of the list of 1909 having been used, fails.

Another objection is, that "several persons voted upon the by-law who were not entitled so to vote." The persons in this objection referred to are those whose names appear on the last revised and certified voters' list, as entitled to vote, but who, the applicant contends, did not possess the qualification entitling them to have their names placed on the list.