

against, shall determine the matter, and confirm or amend the roll accordingly. And in all cases which come before the said court it may increase the assessment or change it by assessing the right person, the clerk giving the latter or his agent four days' notice of such assessment, within which time he must appeal to said court if he objects to such assessment. R. S. O. 1877, c. 180, s. 56 (15); 44 V. c. 25, s. 3.

(16) It shall not be necessary to hear upon oath the complainant or assessor, or the party complained against, unless where the court deems it necessary or proper, or the evidence of the party is tendered on his own behalf or required by the opposite party.

(17) If either party fails to appear, either in person or by an agent, the court may proceed *ex parte*.

(18) Where it appears that there are palpable errors which needs correction, the court may extend the time for making complaints ten days further, and may then meet and determine the additional matter complained of, and the assessor may, for such purpose, be the complainant.

(19) Subject to the provisions of sections 52 and 54, all the duties of the court of revision, which relate to the matter aforesaid, shall be completed and the rolls finally revised by the court, before the first day of July in every year—except in the municipality of Shuniah, in which municipality all the duties of the court of revision which relate to the matters aforesaid shall be completed, and the rolls finally revised by the court, before the 15th day of July in every year, and except in municipalities coming within the provisions of chapter 185 of these Revised Statutes. R. S. O. 1877, c. 180, s. 56 (16-19).

(20) In case any person appeals against his assessment upon any ground, the court of revision, or the judge of the county court, as the case may be, may re-open the whole question of the assessment, so that omissions or errors in the assessment may be corrected, and the accurate amount for which the assessment should be made be placed on the assessment roll by the court or judge before handing the same over to the clerk of the municipality. 44 V. c. 25, s. 4.

NOTE.—It is important that all notices to be given by electors or clerk, should be so given *within the time prescribed in each case, excluding the first day from which the notice is to be given*. See note to s. 19 Municipal Act (page 34 of JOURNAL).