

Public School tax, but the assessor's roll did not distinguish these from other ratepayers. Our amendment of 1877 required that the two classes should be distinguished on the assessment roll, and that the roll should show which of the ratepayers were liable for the Public School tax and which were not. The amendment provided also for an appeal to the Court of Revision in case a ratepayer should be wrongly placed; and, as the collection of the Public School tax was at the expense of all ratepayers, Roman Catholic as well as Protestant, the Minister of Education thought that it would be just that the Separate School tax should be collected in the same way where the trustees of any Separate School should prefer this mode of collection; and provision was made for this also. These are the words of the amendment: Municipal Councils were required

"To cause the Assessor of the Township, in preparing the annual assessment roll of the Township, and setting down therein the school section of the person taxable, to distinguish between Public or Separate, and in setting down therein his religion, to distinguish between Protestant and Roman Catholic, and whether supporters of Public or Separate Schools; and the Assessor shall, accordingly, insert such particulars in the respective columns of the assessment roll prescribed by law for the school section and religion respectively of the person taxable."

And it was enacted further, that

"The Court of Revision shall try and determine all complaints in regard to persons in these particulars alleged to be wrongfully placed upon or omitted from the roll (as the case may be), and any person so complaining, or any elector of the municipality, may give notice in writing to the clerk of the municipality of such complaint, and the provisions of the Assessment Act of 1869 in reference to giving notice of complaints against the assessment roll, and proceedings for the trial thereof, shall likewise apply to all complaints under this section of this Act."

It has been said that this enactment did not give authority to the Court to correct errors in distinguishing between supporters of Public or Separate Schools, but only to determine whether persons were wrongfully placed upon or omitted from the roll. But it is quite clear that this is not so, and that complaint can be made in regard to any "particulars alleged to be wrongfully placed upon or omitted from the roll." The express object was to give that power to the Court of Revision.

An assessor in discharging his duty before completing his roll, serves every ratepayer with a notice informing him (amongst other things) whether he is assessed as a Public School supporter or a Separate School supporter, and thus he has an opportunity