

those who resided in the township had been called upon to pay more, and those who resided in the town less, than was lawful and right.

The provisions of sec. 29 of the Public Schools Act require that, at the times and in the circumstances set out in that section, "the assessors of the municipalities in which a union section is situate shall . . . meet and determine what proportion of the annual requisition made by the board for school purposes shall be levied upon and collected from the taxable property of the public school supporters of the union section situate in each of the municipalities in which such section lies." It was admitted that this legislation was applicable to the situation here; that, in 1916, it became the duty of such assessors to meet and determine such proportions, and that they did meet regularly for that purpose, and did in fact make such an apportionment.

But the defendants contended that such determination was not binding upon them, because the clerk of the town municipality was present at the meeting and advised the method of apportionment which was adopted by the assessors in reaching their conclusion.

Irregularities in such proceedings are, however, no excuse for the defendants' failure to levy and collect such sums as may be required by the board for school purposes, as they are imperatively required to do by sec. 47 of the Act.

The determination of the assessors is not a nullity, whether it could or could not be set aside at the instance of a ratepayer.

The adoption of an imprudent method of procedure did not make the determination of the assessors void.

The defendants also contended that the assessors proceeded upon a wrong principle in determining the proportion of the annual requisition which each municipality should pay. The trial Judge ruled that the assessors had not done that which the Act required them to do, and, therefore, that which they did was ineffectual. They found that the lands liable for these school taxes were in one municipality assessed at very much less than their actual value, and in the other at very much nearer their actual value; and, bringing the one up to the other in this respect, they apportioned the amount each should pay accordingly; and that was just what it was their duty to do.

The proper principle was adopted; and whether it worked out accurately or not was not a question with which this Court was concerned. The Act provides methods for the correction of errors. But there was no reason for suspecting any serious inaccuracy.