

the local municipality, the clerk shall cause the notice to be left at the person's residence or place of business.

(11) If the person is not known, then the notice shall be left with some grown person on the assessed premises, if there is any such person there resident; or if the person is not resident in the municipality, then the notice shall be addressed to such person through the post office.

(12) Every notice hereby required, whether by publication, advertisement, letter or otherwise, shall be completed at least six days before the sittings of the court.

(13) Where necessary, the clerk of the municipality may, at the cost of the municipality, call to his aid such assistance as may be required to effect the services which he is required by law to make; and in the event of his failure to effect such services in time for the first sitting of the court, the court, in its discretion, may appoint an adjourned sitting, for the purpose of hearing the appeals for which the services were not effected in time for the first day, and the proper services shall be made for such adjourned day.

(14) If the party assessed complains of an overcharge on his personal property or taxable income, he or his agent may appear before the court, and make a declaration, in case the complainant appears in person, in the form of Schedule C, D. or E. to this Act, according to the fact; and if the complainant appears by agent, such agent may make the declaration in the form of Schedule F., G. or H., as the case may be; and no abatement shall be made from the amount of income on account of debts due, nor from the value of personal property, other than income in respect of debts, except debts due for or on account of such personal property; and the court shall thereupon enter the person assessed at such an amount of personal property or taxable income as is specified in such declaration, unless such court is dissatisfied with the declaration, in which case the party making the declaration, and any witnesses whom it may be desirable to examine, may be examined on oath by such court, respecting the correctness of such declaration; and such court shall confirm, alter or amend the roll as the evidence seems to warrant. R. S. O. 1877, c. 180, s. 56 (1-14).

(15) In other cases, the court, after hearing the complainant, and the assessor or assessors, and any witness adduced, and, if deemed desirable, the party complained