on Ontario street of 660 feet, which was wholly used for farming purposes, and worth about $500. He further said he could reap no possible benefit from the sewer, and that the natural drainage is northeast to the Avon, nearly in an opposite direction to the sewer. The assessor had not examined the land to see if it would be benefited by the proposed sewer, but applied the "so-called" frontage tax theory to the frontage, assessing Larkworthy for $270.50. He further stated that his land was not saleable otherwise than as farm lands; had not been built upon, and was not now. No evidence was called to refute Larkworthy's statement.

G. G. McPherson for the appellant.

Idington, Q.C., for the city.

WOODS, Co.J.: I am of opinion that the local improvement works referred to in the Consolidated Municipal Act, ss. 569 to 624, inclusive, are contemplated to be under the direction, and that the assessments required should be made by a properly qualified engineer or surveyor. I think the different sections of the statute almost irresistibly point to that conclusion, and, in any case, it is quite clear that it is good practice to follow such a course. I have no reflection to cast upon the assessor named in the by-law, but he has not the special skill necessary for the task cast upon him, and his assessment is certainly not carried out on any principle in accordance with the views of the counsel either for the appellants or the respondents.

The assessor was not sworn, but he stated that his assessment was made on the frontage system, meaning thereby, as I understood him, that it was so much per foot frontage, irrespective of any benefit received by the land, which is the position the city solicitor contends is the correct one. Later on he explained the low assessment of a particular lot, because of the expenditure of the owner already made in drainage: see s. 569, s-s. 11 (*a*), of the Consolidated Municipal Act; but in another property, in which it is said that very large expenditure had been made and effectual drainage obtained, he admitted that he had made no inquiries, but assessed on the "frontage basis," that is, as construed in argument to-day, an arbitrary asesssment for the sewer in question of so much a foot, irrespective of the benefit derived by the land abutting.

If that argument is correct, then the Court of Revision and the court to which an appeal lies are, if not ornamental, simply useless appendages, or, at any rate, only placed to see that the assessor correctly measures up the ground frontage.

If it is not correct, then both the Court of Revision and the judge have real duties to perform, and in such cases it is most important that they should be furnished with data that can only be supplied by a properly qualified engineer or P.L.S.

I am of opinion that the duties of the Court of Revision and the judge are not so limited. I refer to s. 569, s-ss. 10, 11, 12, 13, 14, 15, and 16. These do not refer to sewers, but do indicate the scope of the powers of the court. Section 612 is "for providing the means of ascertaining and determining what real property will be immediately benefited by any proposed work or improvement, the expense of which is proposed to be assessed . . . upon the real property benefited thereby, and of ascertaining and determining the proportions in