portion in each year both of aggregate valuations, and of the county rates in respect to each and every municipality in the County. I sought in yain for some clue therein to an apportionment, but could find none.

And now, after more than ten days of incessant labor in examining the assessment for the County and preparing tables therefrom and other work of the kind to assist me in reasoning upon the facts and figures before me, I have not entirely satisfied myself in the result arrived at, and I scarcely hope to satisfy the municipalities affected, but I know that what I have prepared approximates to a just equalized value for the whole County, and I think that whenever a reliable assessment is made of the whole County by persons acting on uniform principles and not subject to irregular influences or local direction, and with reasonable time for the work to be done, the figures I now present will, to a great extent, be justified.

In going over the work I found in the paper on which the County Council acted in equalizing many errors in addition, ranging from one dollar upwards, and in one case an error of no less than one hundred thousand dollars. These of course

I set right.

The whole value for the County as equalized by me will be found increased from \$11,702,285 to \$14,809,739.86—and that is a valuation far under its real worth I incline to think, but did not consider I would be justified, as the matter stands before me, in raising it beyond the present figure.

The County Clerk, according to the direction of the Reeves, has furnished me with all the returns I called for, tabled from the public documents in his custody and he gave me some assistance in discovering where some of the errors in addition referred to were.

I believe a new rate may with facility be struck upon the figures I give, and I have spared no pains to work out all as fully in detail as is possible in minute and complex calculations.

Arrived at the close of a distasteful and very onerous duty, I have at least the consolation of knowing that the municipalities are saved a heavy outlay in the course that was taken; and as respects the payment for my labours in this pratracted enquiry there certainly is much work given for a small sum of money—eight or nine dollars being all the Government will receive in atamps as an equivalent for my services in this matter of appeal.

CORRESPONDENCE.

Division Courts amendment Act.

To the Editors of the Local Courts' Gazette. Gentlemen,—The incongruous nature of the Division Courts Amendment Act of 1869 has in some measure been remedied by the "New Rules" and "New Forms" recently published, but there are, nevertheless, some enactments in said statute on which further explanation would be very desirable; among these I may mention the rather strange provisions in section eighteen.

This section enacts that where there is no bailiff of the Court in which the action is brought, or when any summons, execution, subpæna, process or other document is required to be served or executed elsewhere than in the Division in which the action is brought, they may, in the election of the party, be directed to be served and executed by the Bailiff of the Division in or near to which they are required to be executed, or by such other Bailiff or person as the Judge or Clerk issuing the same shall order, and may for that purpose, be transmitted by post or otherwise, direct to such Bailiff or person, without being sent to or through the Clerk.

From this clause it follows, that the "party" (whoever this is, whether plaintiff or defendant we are left to guess) has the power to select for service the Bailiff of the Division in or near to which they are required to be executed; while the Judge or the Clerk issuing the same may confer that power to any person, and since by the Interpretation Act a person means either male or female, a Judge or a Clerk may entrust even a woman with the execution of process.

The Judge and the Clerk have here concurrent jurisdiction, and the writs which they respectively issue, they may also respectively order to be executed as they think proper.

Rule 34, which only refers to executions required to be executed under the 18th section, states what may be done in the premises, as it says, the writ may be directed by name of office, to the Bailiff of any of the Division Courts in the same County; but cannot be issued to the Bailiff in another County.

But neither this rule, nor any other rule, as far as I can learn, gives any information regarding this mysterious "person," whom the Judge or Clerk may order to serve or execute process. We are left entirely in the dark as to the mode or form in which such order is to be made.

Rule 81 informs us how process for service in a "Foreign Division" is to be transmitted; in cases where the plaintiff does not elect (here the "party" is styled plaintiff), and the Judge or Clerk does not make any order as to how it shall be served.

The 19th section of said act, and rule 34, define the duties of such Bailiff, to whom such summons, execution, subpœna, process and other document has been sent to serve