sory note payable in a particular coin, as in gold or silver, because they are respectively money and specie; but I think he cannot make it payable in Canada bills, because they are not money or specie They have no intrinsic value as coin has. They represent only, and are the signs of value. "Money itself is a commodity: it is not a sign; it is the thing signified."—*McCulloch's Principles of Pol. Economy*, 135.

On this ground, after some hesitation, I must decide against the plaintiff.

In my opinion the rule should be made absolute, not for a nonsuit, but according to the leave actually reserved, to enter a verdict for defendant on the first count. The plaintiff's verdict on the second count was not moved against, and will therefore stand.

MORRISON, J., concurred.

Rule absolute.

ASSESSMENT APPEAL FROM COURT OF REVISION.

IN THE FIRST DIVISION COURT IN THE COUNTY OF ELGIN.

Court of Revision—Appeal.

Power of the Court of Revision to grant time for entering appeals beyond that prescribed by the Municipal Assessment Act—Practice in appeal cases—Notice of appeal, and necessity for stating grounds as causes and matters of appeal—Right of counsel to be heard before Courts of Revision and all other courts.

[St. Thomas, July 7, 1870.]

McDougall and *White* for appellant.

Ellis for respondents.

HUGHES, Co. J.—There were several legal points raised which I have to dispose of, the first being as to the notice of these appeals. I decide that all that the 63rd section of the stat. 32 Vic. chap. 36, requires, is that if a person be dissatisfied with the decision of the Court of Revision he may appeal therefrom, and, within three days after the decision, serve upon the Municipal Clerk a written notice of his intention to appeal to the County Judge. The clerk is, thereupon, to notify all the parties appealed against, in the same manner as is provided for notice of complaint by the 60th section. The party appealing is, at the same time, and in like manner, to give a written notice of his appeal to the clerk of the Division Court within the limits of which the municipality or assessment district is situated, and to deposit with him $2, &c.

These notices were given both to the clerk of the council and the clerk of the proper Division Court. But a preliminary objection is taken to their form, and to the ground stated as the cause and matter of the appeals, which it is urged are in most of the cases insensible, inasmuch as the fourth sub-section of section 60 of the Assessment Act of 1869 does not refer to, or require a written notice to be served.

Judging from the analogy which subsists between all these appeals, and the principles which govern appeals from orders and convictions of justices, and appeals against county rates in England, I think the decided cases must govern me in these matters. I find that the Ontario Assessment Act of 1869 does not require the notices of appeal to state any grounds of the causes and matters of appeal. This being the case, a simple notice of appeal properly framed and served is all that the statute requires, and as the grounds of appeal taken are not calculated to mislead, I think what is stated may be treated as surplusage

It was not complained that the respondent was misled, otherwise I should have adjourned the hearing of the cases to another day, so that the respondents might not be affected by surprise, if alleged.

The case of *The King* v. *The Justices of Westmoreland* was very like the present. It was there held that it was not necessary, in a notice of appeal against a county rate, to specify the grounds of appeal; but if the appellant stated in the notice as causes of appeal *things which were not so*, the court ought to adjourn the appeal if they think the respondents have been misled by the terms of the notices, or otherwise to hear it. I think the preliminary objection was not entitled to prevail in any of the cases referred to in the annexed schedule, where the reason given is, "inasmuch as no written notice was served upon the clerk in conformity with sub-section 4 of section 60 of the Assessment Act of 1869," or where the words of the notice import the same reference to that sub-section. Where the sub-section of a statute is expressly referred to, as was the case in these instances, and where the notices set forth that sub-section had not been complied with, I can, and I think any one could, by referring to the sub-section, easily understand what was meant by the allegation that a notice was not given in conformity with its provisions; because the Court of Revision has the power conferred upon it of extending the time for making complaints ten days further.

Now the extending the time gives to each complainant (and the assessor or any one else may be the complainant) the right to make complaint, and that involves the giving to the assessor and to the party whose assessment, or the omission of whose name or property is complained of, a notice by the municipal clerk, as provided by the 2nd sub-section of the 60th section. And I think it does not require any wide stretch of the imagination to discover what was meant by the complaint that that notice was not given.

It turns out, however, that in several of the cases the cause of complaint was that the Court of Revision, upon the complaint of Mr. McBride, first acted upon the 4th sub-section and extended the time for making complaints ten days further, and adjourned the court, for the purpose of hearing those complaints, to the 23rd of May; and that afterwards, on the 23rd May, they did, at the instance of the assessor, further extend the time for making complaints for another ten days, thus actually going beyond the statute, by extending the time more than *twenty* days. The powers of the court are expressly conferred and limited by statute, so that whatever power the statute gives can be exercised without doubt, but whatever the statute limits or restrains cannot be exceeded. The proceedings of the court are definitely prescribed, and, unlike courts which have no practice laid down, they have no power to frame a procedure for themselves. Their duties, by the 59th section, are to be completed and the rolls to be finally revised, in so far as they are concerned, before