

placed upon or omitted from the roll, or assessed at too high or too low a sum. R. S. O. 1877, c. 180, s. 53.

**62.** The court or some member thereof, may administer an oath to any party or witness, before his evidence is taken, and may issue a summons to any witness to attend such court. R. S. O. 1877, c. 180, s. 54. *See sec. 64 (16).*

**63.** If a person summoned to attend the court of revision as a witness, fails, without good and sufficient reason, to attend (having been tendered compensation for his time at the rate of fifty cents a day), he shall incur a penalty of \$20, to be recoverable, with costs, by and to the use of any person suing for the same, either by suit in the proper division court, or in any way in which penalties incurred under any by-law of the municipality may be recovered. R. S. O. 1877, c. 180, s. 55.

**64.—(1)** Any person complaining of an error or omission in regard to himself, as having been wrongfully inserted on or omitted from the roll, or as having been undercharged or overcharged by the assessor in the roll, may personally, or by his agent give notice in writing to the clerk of the municipality (or assessment commissioner, if any there be), that he considers himself aggrieved for any or all of the causes aforesaid.

(2) The notice shall be given to the clerk (or assessment commissioner, if any there be), within fourteen days after day upon which the roll is required by law to be returned, or within fourteen days after the return of the roll, in case the same is not returned within the time fixed for that purpose.

(3) If a municipal elector thinks that any person has been assessed too low or too high, or has been wrongfully inserted on or omitted from the roll, he may within the time limited by the preceding sub-section, give notice in writing to the clerk of the municipality (or assessment commissioner, as the case may be), and the clerk shall give notice to such person and to the assessor, of the time when the matter will be tried by the court of revision; and the matter shall be decided in the same manner as complaints by a person assessed.

(4) The clerk of the court shall post up in some convenient and public place within the municipality or ward, a list of all complainants, on their own behalf, against the assessors' return, and of all complainants on account of the assessment of other persons, stating the names of each,