

income shall be held to be his nett personal property, unless he has other personal property to a greater amount.

any trade or profession shall be assessed.

13. Section forty-eight of the said Act is hereby repealed, and the following substituted:

Section 48 of Assessment Act repealed, and another clause substituted.

- 5 "Every Assessor, before the completion of his Roll, shall leave for every party named thereon, and resident or domiciled, or having a place of business within the City, Town, Village or Township, and shall transmit by post to every non-resident who shall have required his name to be entered thereon, and furnished his address to the
- 10 Assessor, a notice of the sum at which his real and personal property has been assessed.

14. Section forty-nine is hereby repealed, and the following substituted therefor:

Section 49 of the Assessment Act repealed. At what time the Assessment Roll shall be completed.

- "The assessor shall make and complete their rolls in every year, between the first day of February and such day not later than the fifteenth day of April, as the council of the municipality appoints, and shall attach thereto a certificate signed by them, respectively, and verified upon oath or affirmation, in the form following:

- "I do certify that I have set down in the above assessment roll, all
- 20 "the real property liable to taxation situate in the township, village or ward of (*as the case may be*), and the true actual value thereof, in each case, according to the best of my information and judgment; and also that the said assessment roll contains a true statement of the aggregate amount of the personal property of every party named in
- 25 "the said roll; and that I have estimated the same according to the best of my information and belief; and I further certify that I have entered therein the names of all the resident householders and freeholders, and of all other freeholders who have required their names to be entered thereon, with the true amount of property occupied or owned
- 30 "by each, and that I have not entered the name of any person whom I do not truly believe to be a householder or freeholder, or the *bona fide* occupier or owner of the property set down opposite his name for his own use and benefit." 16 V., c. 182, s. 24; 18 V., c. 21, s. 2.

Certificate to be attached to Roll

COURT OF REVISION AND APPEALS.

- 35 **15.** Sub-section one of section sixty-three is hereby repealed, and the following substituted therefor:

Sub-section one section 63 amended. Parties dissatisfied with decision of Court of Revision may appeal to County Judge or Recorder.

- "If a person be dissatisfied with the decision of the Court of Revision, he may appeal therefrom, in which case—
- "He shall within three days after the decision in person, or by
- 40 attorney or agent, serve upon the clerk a written notice of his intention to appeal to the Judge of the County Court in counties, and in cities to the Recorder."

- 16.** In case any non-resident, whose land (within the limits of any Town, incorporated Village or Township) who has heretofore been, or
- 45 shall hereafter be, assessed in any revised and corrected Assessment Roll, complains by petition to the proper Municipal Council, at any time before the first day of May, in the year next following that in which the assessment is made, it shall be lawful for such Council to try such complaint and decide upon the same; all decisions of Municipal
- 50 Councils under this Act may be appealed from, tried and decided, as provided by the sixty-third and following sections of the Assessment Act; and when upon the hearing of any such complaint against excessive assessment under this Act, the Council or Judge shall find

Power to non-residents to appeal within one year from 1st May of which assessment is made.