

the same manner as complaints by a party assessed; and
 2 the Roll as finally passed by the said Court and certified
 by the clerk as so passed, shall be valid and shall bind all
 4 parties concerned, notwithstanding any defect or error
 committed in or with regard to such Roll: Provided
 6 always, that with regard to the amount of the taxable
 personal property of any party, the oath of such party in
 8 the form A or B (as the case may be) shall be deemed
 sufficient evidence of the truth of the facts therein stated.

Roll finally
 certified to be
 binding.

Proviso as to
 personalty.

12 XXX. And be it enacted, That the said Court shall
 also have power to receive and decide upon any petition
 14 from any party assessed for any tenement which shall
 have remained vacant during more than three calendar
 18 months in the year for which the assessment was made, or
 from any party who from sickness or extreme poverty
 20 shall declare himself unable to pay his taxes or who by
 reason of any gross and manifest error in the Roll as
 22 finally passed by the Court, shall have been over-charged
 more than 25 per cent on the sum he ought to have been
 24 charged; and to remit or reduce the taxes due by any such
 party, or to reject such petition, as to them shall seem meet
 26 and right, unless some By-law shall be in force to govern
 them in this behalf, in which case they shall decide in
 28 accordance with such By-law: and the Council or Muni-
 cipality of any City, Town, Village or Township, is hereby
 30 empowered to make such By-laws and to repeal or amend
 the same from time to time.

Court may
 make reduc-
 tions in cer-
 tain cases of
 hardship.

32 XXXI. And be it enacted, That the said Court shall
 have full power to meet and adjourn from time to time at
 34 pleasure, and the Court or any Member thereof, may
 administer an oath to any party or witness, or may issue
 36 summonses to any witness to attend such Court; and if any
 witness so summoned shall fail to attend, (being tendered
 38 compensation for his time at the rate of two shillings
 and six pence a day), he shall incur a penalty of *five pounds*,
 40 to be recovered with costs by and to the use of the Corpo-
 ration of the City, Town, Village or Township, in any
 32 way in which penalties incurred under any By-law thereof
 may be recovered; and the Clerk of the Corporation shall
 44 be the Clerk of the said Court.

Powers of
 the Court.

XXXII. And be it enacted, That in every case in which
 46 any sum is to be levied for County purposes, the Municipal
 Council of the County shall by By-law direct what portion
 48 of such sum shall be levied in each Township or incorpo-
 rated Town or Village in County; and it shall be the duty

In taxes for
 county purpo-
 ses the sum
 payable by
 each township
 to be fixed.