of Appeal. The simple remedy would be in all cases of large amounts to allow an appeal as a matter of right from the county judge sitting alone, leaving appellants the right, should they so desire and are willing to pay the expense, to have their cases heard before three county judges as at present.

Another point here arises. The provision as to costs is most incomplete, and often bears very hardly upon appellants. Under the Act the only costs that can be imposed are fees to witnesses on the Division Court scale, and the costs of obtaining the attendance of such witnesses, and, in case of an appeal to three judges the court can only deal (at least it has been so held by the judges of York, Ontario and Peel) with an apportionment of the five dollar per diem allowance to the two judges called in from adjoining counties. This is of no substantial benefit to a successful litigant. Energetic officials, desirous of increasing the revenue of the corporation, or of obtaining kudos for their supposed diligence, recklessly assess everything in sight, regardless of their true value, or whether they are assessable or not. Parties, therefore, have to appeal, and often have to go to a large expense in the employment of experts to prove values. If successful they should not have to bear this expense. The offending assessor can theoretically be brought within the criminal provision of the Act as to fraudulent assessments. But here again the merciful interpretation of the courts requires that the assessment should not only be fraudulent, by reason of its being thirty per cent. above the true value, but also that it should be shown to be wilfully fraudulent, thus rendering this provision of the statute practically inoperative. It would, we think, be a very proper amendment to the Act to declare that it means what it says, or in other words to enact that it is not necessary for the proof of a fraudulent assessment within the meaning of the section to show that it was wilfully, intentionally, or maliciously so.