

to the County Court Judge to re-open the whole question of the assessment, so that omissions from or errors in the assessment roll may be corrected, and the accurate amount for which the assessment should have been made and the person or persons who should be assessed may be placed upon the roll by the Judge. The Amending Act declares that the Court of Revision and the County Court Judge have and always have had jurisdiction to determine, not only the amount of any assessment, but also all questions as to whether any persons or things are or were assessable or are or were legally assessed under the Act. That is pretty broad. Does it cover the present case? If this were a case of general assessment under the Act, I should be inclined to think that, inasmuch as the statute expressly makes provision whereby the assessment roll can be so amended as to correct all errors and to have entered on the roll the proper person and property to be assessed, the neglect of a person to have this done might be fatal to his right to appeal to this Court. But in this case it is not the assessment that is the foundation of the tax, but the by-law, and it has relation only to property fronting on the line of the sewer. The provisions above referred to do not cover such a case, do not authorise the correction or extension of the scope of the by-law, without which there can be no assessment whatever. The case is not that the wrong person is assessed. It is that the property is not assessable at all under this special rate. The amending Act, indeed, gives the Court of Revision or a Judge jurisdiction to determine "all questions as to whether any person or things are or were assessable or are or were legally assessed or exempted from assessment under the provisions of the Act." That is under the Assessment Act. A case of this kind is not within the Assessment Act. . . .

[Reference to sec. 664, sub-secs. 6 and 7, of the Municipal Act, 1903.]

There is no power given by the Assessment Act or the amending Act, so far as I can see, to either Court of Revision or Judge, to amend the special by-law or the report of Newman, so as to bring the plaintiff's property within its purview.

Taking the view as above indicated, it is unnecessary to consider whether the irregularities charged in connection with the proceedings for sale are sufficient to invalidate it or not.

Let it be declared that the plaintiff's lands in the pleadings mentioned are not within by-law 321, nor liable to any assessment thereunder, nor chargeable therewith; that the tax sale