

sec. 69 (21) of the present Act, where a complaint has been made to the Court of Revision by any person entitled to complain under sec. 69 (1) or (3) (in this case complaints were made to the Court of Revision by other persons assessed), the Court of Revision, or the County Court Judge on appeal, has jurisdiction to reopen and adjust the assessments of other persons assessed who may not be before the Court or Judge, so that the accurate amount of the assessment of such other persons may be ascertained and placed in the assessment roll.

As to this contention, the learned Judge said, clauses (19) and (21) must be held to apply only to palpable errors, unless an error involves an alteration of assessed values, and in that case provision is made for adjourning the Court and giving notice to the parties affected. That course was not taken in this case by the Court of Revision. If effect were given to this contention, it must be held that clause (21) permits of an increase of assessment, though it may involve the decision of a question of fact as to value or perhaps a question as to the principle of assessment or the construction of the statute by the Court of Revision or the Judge, without notice to or hearing the parties to be affected thereby—an arbitrary power which the Legislature could not have intended to confer.

On all grounds, there was no complaint before the Court of Revision, under any of the clauses, (1), (3), or (19), of sec. 69, upon which any increase in the assessments in question could be made.

The appeals should be allowed, the decisions of the Court of Revision set aside, and the assessments restored to the amounts originally set down in the assessment roll.

Quære, as to the jurisdiction of the Judge—whether the appellants' remedy was not by prohibition to the Court of Revision.

In view of the wide right of appeal provided in the Assessment Amendment Act, 1916, 6 Geo. V. ch. 41, sec. 6, the learned Judge professed his willingness to state a case for an appeal to a Divisional Court.