

a non-resident, gives notice in writing, setting forth his name, residence and post-office address, to the clerk, on or before the 20th day of April, to the effect that he is owner of such land and requiring his name to be entered on the assessment roll therefor; (4) the clerk shall deliver to the assessors a list of such non-residents so giving notice; (5) the notice shall be sufficient authority for entering the name of such non-resident owner until revoked or the ownership is changed.

Under section 65 of *The Municipal Act* efforts are frequently made in towns, villages and townships to secure the return of extra deputy-reeves to the county council by having the names of owners of unoccupied lands entered on the assessment roll. However laudable these efforts may be, strict attention must be paid to the foregoing requirements.

4.—(1) When the name of any owner of such unoccupied land shall not have been entered upon the assessment roll in respect thereof by the assessor, such owner or his agent shall be entitled to apply to the Court of Revision to have the same so entered, whether the notice in the preceding section mentioned has or has not been given, and the Court may order the name to be entered, notwithstanding such notice has not been given, or has not been given by the time in this Act provided;

(2) Or such owner or his agent shall be entitled, within the time allowed by law for other applications in that behalf, to apply to the Judge to have the name of such owner entered upon the voters' lists, whether such notice has or has not been given; and the Judge may direct that the same be so entered, notwithstanding such notice has not been given, or has not been given by the time in this Act provided. 45 V. c. 28, s. 3.

NOTE.—It is hereby provided that in every case the owner may apply to the Court of Revision to have his name entered as owner, but there is no provision for appeal from the decision of such Court. It is also provided that such owner may apply to the Judge to have his name entered on the voters' list.