

valuators so appointed by the Lieutenant Governor in Council shall have all the powers of valuers under this Act during the term for which they are appointed, notwithstanding any action the Council may take subsequent to such appointment.

6. Section 60 of Chapter 100, Consolidated Statutes, is hereby amended by inserting after the word "one" in the second line the words "or sub-Section 2."

7.—(1) In case any person, being the owner of real or personal property or possessing an income and having been liable to be rated therefor in any parish at the time of making up the assessment list for such parish, has been or shall be omitted from such list as a ratepayer in respect of such real or personal property or income, all or any thereof, or has been rated at an amount less than that at which such person ought to have been rated, such person or any one acting by or on his behalf, may at any time on or before the first day of August next following the making of such assessment list apply in writing to the assessors of such parish to have his name added to such list as a ratepayer in respect of such real estate, personal property or income as aforesaid, or to have the amount on which he is rated upon such list increased to and placed at the amount at which he ought to have been rated thereon; and such application if made to any one assessor shall be deemed an application to all of them; and it shall be the duty of the assessors, upon such application being made, and within ten days thereafter, to give notice as hereinafter mentioned, and at the day fixed and specified in such notice, to hear the matter and decide in respect thereof, and if the application be granted the assessors shall make and forward to the Secretary of the County a certificate that the assessment list is thereby and has been amended by adding the name of such person, or by increasing his rate, as the case may be, and showing thereon the amount at which such person is assessed under such amended assessment, and all the particulars in respect of the same required to be set forth in the original assessment list in respect of persons assessed therein, and on receipt of such certificate by the Secretary of the County, it shall be his duty forthwith correspondingly to amend such assessment list on file in his office, and immediately after the close of the Sheriff's Court herein provided for, to furnish the Secretary or Secretaries of Schools of the districts wherein such property or income is liable to be assessed in whole or in part for school purposes, with such amendment, or if the same be altered by the Sheriff, then with the amendment as so altered, and the copy of such amendment so certified under the hand of the Secretary shall authorize the collection of the rates and taxes from the person therein named in all respects as near as may be as if he had been assessed for the same in the original list in the first instance.

(2) When such application as aforesaid is made to the Assessors, as well as in all cases where the assessors propose to amend the said assessment list under the provisions of Section one hundred and eight of Chapter 100 of the Consolidated Statutes, by adding to such list the name of any person omitted therefrom, or by increasing the assessment of any person rated therein, the assessors shall give notice of the hearing of such application as aforesaid, or of such proposed amendment as aforesaid by notice in Form (a), (a1) or (a2), (as the case may be) or to the like effect, posted in at least three public and con-

spicuous places in the parish at least three clear days before the time fixed for the hearing.

(3) In case the Assessors shall fail or refuse to comply with any application made to them as aforesaid, or in case the Assessors shall amend the assessment list as aforesaid by adding thereto the name of any person or increasing the rates of any person already on such list, such person or any ratepayer of the Parish may, on affidavit setting forth the facts, apply personally or by his agent to the Sheriff of the County to quash or vary the action of the Assessors in amending such assessment list, or to overrule their decision or action in refusing or neglecting to make such amendment.

(4) Such application to the Sheriff may be made at any time before the first day of September next following the application to or amendment made by the Assessors, upon affidavit, setting forth that application has been made to the Assessors in manner aforesaid, specifying the name of the Assessor to whom such application has been made, and stating that the applicant or person whose assessment is in question was liable to be rated, and should have been rated as a ratepayer in said Parish at the time of making up the last assessment list for such Parish in respect of real or personal property or income, all or any of them, and specifying that he has been omitted from such list or has been rated therein at an amount less than that at which he ought to have been rated, and showing the amount at which he should have been rated in such list, or in case the complaint is that the Assessors have under the provisions of said Section one hundred and eight of Chapter 100 of the Consolidated Statutes, or of this Act, wrongly amended the assessment list by adding any name or increasing any assessment, then stating the facts complained of, and it shall thereupon be the duty of the Sheriff to issue a summons in Form (B) of the schedule hereto, or to the like effect directed to the Assessors of the Parish, whose decision or action is appealed from and to the person whose assessment is in question, returnable on the second Tuesday in the said month of September. Service of such summons upon the Assessors may be made by delivering a true copy thereof personally to any one of such Assessors six days before the return thereof, and by mailing at least six days before the return thereof copies of the same to the other two of such Assessors, prepaid, and directed to each of them at his usual post office address, and a copy of such summons shall also be posted in the office of the Registrar of Deeds for such County wherein such assessment list is made, and in three public places in the Parish at least six clear days before the return of such summons. The Sheriff shall on the second Tuesday of September in each year hold a Court at the Court House in the Shiretown of the County, commencing at the hour of ten o'clock in the forenoon, which Court the Sheriff may adjourn from day to day as he may deem necessary to finish the business to be transacted thereat; and the Sheriff shall at such Court hear and determine every application made as aforesaid, and whether the applicant or the Assessors appear or not at the return of the said summons, and for the purpose of enabling