

delivered to the Receiver of Taxes, and as by those books the complainant was not subject to taxation, it can in no sense be a delinquent tax-payer.

4. That the fourth section of the act of March 24th, 1870, is express that the Collector of Delinquent Taxes is neither accountable for, nor in any way concerned with, the allowances and disallowances of the Board of Revision, but is absolutely bound thereby.

WM. HENRY RAWLE,

R. C. McMURTRIE,

*For Complainant.*

