

lowering the valuation, \* \* \* to make valuations where they have been omitted," &c. The right to "hear all the appeals and applications of the taxpayers," clearly relates to the powers already given, and this is made still more apparent by the next clause, in which the City Commissioners are deprived of their "power to correct or revise the taxes," and are required to lay before the Board of Revision "the request of the taxpayers to have their taxes reduced," and this again is followed by a clause forbidding the Board to "lower the aggregate valuation of the county."

The Act of 1867, § 2, gives the Board the powers of the County Commissioners in relation to the assessors and the assessment and collection of taxes, "and the correction of all valuation and return therefor." § 3 gives them "power to revise and equalize the assessments."

It will thus be seen that the duties of the Board accord fully with their name, and are confined generally to the "revision" of the work of the assessors, on whom it will not be pretended that the duty of passing upon so delicate a question as that involved in this case is imposed. The only peg upon which an argument for the complainant can be hung, is the use of the word "assessments," but the context sufficiently shows that this is used in the sense of valuations. The jurisdiction of the Courts of deciding all controversies according to the ordinary forms of law, cannot be taken away without clear and express words; it cannot be done by a loose and uncertain inference, especially where the result would be to vest it in a body of laymen whose sessions are private, who proceed without notice, and whose decisions cannot be revised by the Supreme Court.

Passing the effect of the alleged adjudication, we inquire, *Is the Plaintiff's property exempt?*

