The express wording of sec. 69 (16) made the validity of the change of assessment conditional upon the giving of the notice mentioned, and the omission to give the notice made the change ineffective. Section 70 was not applicable—there was no defect or error committed in or with regard to the roll or the notice required by sec. 49; the notice required by sec. 69 (16) is not mentioned at all.

The assessment should be declared invalid; and the plaintiff should have his costs, including the costs of the injunction.

When the assessment was made in the first place, the Act of 1919, 9 Geo. V. ch. 80, amending the Upper Canada College Act by adding sec. 10*a*., had not been passed, and the land was non-assessable in any hands. That Act was assented to on the 24th April, 1919.

The important point was, whether this land, leased for a term of years before the Act of 1919, the term extending after the Act, could be assessed at all under the Act. In the interpretation of a statute, vested rights will not be interfered with if any other interpretation is reasonably possible—a statute will not be considered retroactive unless plainly intended to be so.

A tenant leasing property non-assessable at the time of the lease cannot be supposed to fix the amount of rent which he can pay by a consideration of some possibility that at some future time the land may by legislative action be rendered assessable. If the land is made assessable in his hands, he is seriously damnified—what he must pay per annum for the land is increased. Such an interpretation of the statute would be unreasonable unless the wording made it imperative.

The wording, however, pointed in the other direction. The Legislature, when past dealings with the property were in contemplation, used the perfect tense—"land which has been sold or otherwise disposed of;" but, when speaking of land under lease, used the words "land leased by the College." The same difference in language appears in the latter part of the statute, "the person to whom such land has been sold or disposed of or agreed to be sold"—"such lessee." The Legislature, when speaking of past transactions, used the language apt for such transactions, and it meant something different when it used different language—namely, future leases.

Both reason and the wording of the statute combined in the same interpretation.

There should be a declaration that the land is not assessable in the hands of the plaintiff under the lease in question.