

goods were then removed from the State. Still it was held that he must pay the tax for that stock also for the fiscal year of 1878 because he owned the goods on and after the 1st of January, 1878.

In *Warner v. Weneer Treasurer, etc.*, 14 Wis. 396, after setting out the sections of the Code relating to the duties of assessors and mode of assessing as also the facts of the case, Cole, J., says: "From these various provisions of the law we think it clear that the liability of a party to pay his tax is fixed from the time he receives the notice, and if he afterwards changes his residence it cannot affect this liability for that year. It is certainly very desirable and important that some definite and specific rule be adopted as to the place where a party should pay his taxes."

It was argued that Mr. Vokes, if required to pay the tax in question, would thus be made to pay double taxes on the same property. Even if this were so there is no means by which he can escape paying these taxes that I am aware of; but, as a matter of fact, he does not pay a double tax. During the year in which he was assessed in Toronto he did not pay any taxes on such assessment; it is no doubt true he may have been subject to a tax, but that was on the assessment for the preceding year so that during the year in which he was first assessed he paid no tax.

I am therefore of opinion that Mr. Vokes is liable to pay the taxes for 1903 as fixed on the assessment of his personal property in the year 1902.

Province of New Brunswick.

SUPREME COURT.

Barker, J.]

WINSLOW v. RICHARDS CO.

[May 21.

Agreement—Option—Assignment—Renewal and modification of option—Rights of assignee.

An option was held by R. upon property of defendant company for the sum of \$562,586. By agreement dated August 7, 1903, reciting the option and that the company had arranged through R. to execute an option to P. and C. for \$640,000, it was witnessed that if the property was purchased in accordance with such option, "or mutual modification of the same," the