The voters' list, which sec. 24 makes upon a scrutiny final and conclusive evidence that all persons named therein and no others were qualified to vote, is the voters' list which was, or was the proper list to be, used at the election.

The voters' list with which the Act deals is made up in three parts, the first containing the names of all male persons entitled to vote at both provincial and municipal elections; the second, the names of all other male persons and of all widows and unmarried women appearing by the assessment roll to be voters at municipal elections, but not at provincial elections; and the third, the names of all other male persons appearing by the assessment roll to be voters at provincial but not at municipal elections.

The voters' list to be used when a vote is being taken on a money by-law is provided for by secs. 348 and 349 of the Consolidated Municipal Act, 1903, and this list the clerk of the municipality is to prepare from the last revised assessment roll, and the only use he is required to make of the voters' list prepared under the Voters' Lists Act is to see that every person entered on his list is named or intended to be named on the voters' list.

All the municipal electors are not entitled to vote on a money by-law, but only those of them who are mentioned in sec. 353, which deals with freeholders, and sec. 354, which deals with lease-holders, and it is not, as has been seen, from the last certified voters' list, but from the last revised assessment roll, that the clerk is to prepare a list of those entitled to vote.

Section 348 was amended 8 Edw. VII. ch. 48, sec. 4, by striking out the reference to schedule C., and sec. 354 was amended by 9 Edw. VII. ch. 73, sec. 10, by adding the following proviso: "And provided further that he has, at least ten days next preceding the day of polling, filed in the office of the clerk of the municipality a statutory declaration stating that his lease meets the above requirements, and the clerk shall insert or otherwise designate the names of such tenants in the voters' list prepared in accordance with the provisions of sec. 348 of this Act, and the notice required by sub-sec. 3 of sec. 338 of this Act shall also contain a statement that the names of leaseholders neglecting to file such a declaration shall not be placed on the voters' list for such voting."

The certified list mentioned in sec. 24 of the Voters' Lists Act was not the list used or proper to be used in taking the vote on the by-law, but the list to be used was that prepared by the clerk from the assessment roll, and the first question must therefore be answered in the negative.