

Indian Reserve having a frontage of 269 feet, with proportionate cost \$311.50, or \$23.97 a year for twenty years.

By-law No. 301 was not supported by the petition required by law in such case, and no attempt was made at the trial to support it. It shews, however, that the assessment was to be made by a frontage tax.

On the 10th February, 1905, by-law No. 321 was passed. This by-law recites that the Rev. R. McBrady and others have petitioned to have a sewer built on Huron Church line between the channel bank and a point opposite Assumption College, and also recites the frontage liable for assessment, as stated in Newman's report, which is annexed thereto. It then provides for the issue of debentures, and the raising of a sum yearly to pay the same. The lands are all described as fronting on Huron Church line street. All the other lots are described by lot number, except the plaintiff's, which is described as "Pt. Ind. Reserve," with a frontage of 269 feet on Huron street, and is assessed at \$311.50 as its share, payable \$23.97 yearly for 20 years. In the by-law the name first entered is J. L. Murphy, and the letters "J.L." are struck out and "Anna M." inserted both in the copy produced and in that in the registry office. It does not appear when the change was made, but it is likely that, when Newman made his report, he was not aware that the plaintiff had become a purchaser of part of the Indian Reserve. The block formerly assessed to J. L. Murphy had a frontage of 326 feet on Main street and 269 on Huron street, and it is this 269 feet frontage that Newman probably had reference to in his report.

Now, after the sale to the plaintiff in 1903, the only part of this block fronting on Huron street was the eight feet on Main street and 269 feet on Huron street. The by-law did not purport to charge any lands not fronting on Huron street.

The plaintiff's lands are described in the assessment rolls as follows: 1904, 1905, and 1908, West Main street, N. Pt. Ind. Reserve, 50 ft. In 1906, West Main street, Pt. Ind. Reserve, 50 ft. In 1907, West Main street, Pt. Ind. Reserve, 50 ft.—not stating it to be the north part.

In the collector's roll it is also declared as the north part of the Indian Reserve, except for the year 1907, when it is described as the middle part of the Indian Reserve, and the amount placed in the collector's roll against the plaintiff for each of the years 1905 to 1909, inclusive, is \$23.95.

In 1904 the plaintiff gave notice of objection to the assess-