" de Montréal, soit muni de filtres; tout prolongement
" dudit système sera fait au besoin et l'eau sera vendue au
" même taux qu'à Montréal".

The appellant attempted in argument to show that in this clause the word "system" meant not only the physical elements for the provision of water in a municipality but also the rights of the tax payers with regard to the water.

I think it is manifest that that was not the intention of the Article. It was intended that the city should connect up the city water works with that of the municipality, and when that was done and when filters were supplied to the said water works, which indeed had previously been supplied to the water works of Notre-Dame-de-Grâce and use its own. It had no reference to contracts or rates at all.

When authority is given to a municipality to exercise certain powers by means of by-laws, these powers cannot be exercised in any other way, and I think it is unquestioned that, no by-law having been passed and no contract made between the parties, the city of Montreal was not obliged to give water to these churches at $5 per annum. It does not appear either that the Cities and Towns Act gave the municipality the right, except in the instance expressly mentioned, to distinguished between the several users of water and to make contracts by which one might pay more than another. The defendants do not come within any of the provisions which authorize the municipality to give them separate agreements.

With regard to general taxes, the defendants are probably, as churches, charitables institutions free from tax-