

essed." A similar provision is contained in sec. 51 of the revision of 1897. In the Assessment Act of 1904, 4 Edw. VII. ch. 23, the notice is required—sec. 46, sub-sec. 3—to be transmitted by post to the non-resident's address, "if known." Each of the Acts of 1892 and 1897 provides that the owner of unoccupied land may give the clerk of the municipality notice of his address, and require his name to be entered on the assessment roll for the land of which he is the owner: 55 Vict. ch. 48, sec. 3; and R.S.O. ch. 224, sub-sec. 3. Sec. 46 of the consolidation of 1904 provides (sub-sec. 6) that in case any person furnishes the assessment commissioner, or if none, the clerk, with a notice in writing giving the address to which the notice of assessment may be transmitted to him, and requesting the same to be so transmitted to him by registered letter, the notice of assessment shall be so transmitted. Then the last cited enactment proceeds, "and any notice so given to the assessment commissioner or clerk, as the case may be, shall stand until revoked by writing." The provision in sec. 3 and sec. 46 of the earlier acts is: "It shall not be necessary to renew such notice from year to year, but the notice shall stand until revoked or until the ownership of the property shall be changed."

It is in evidence and uncontradicted that the plaintiff notified the treasurer of the town of Toronto Junction that his address was 136 Liberty Street, New York. Upon the collector's rolls of each of the three municipalities which had in succession the right to impose and collect taxes on the lands of the plaintiff, that address appears unrevoked. To him at that address, as required, "if known," were sent the statutory notices of his assessment. To him at that address were also transmitted from time to time the "statement and demand of the taxes charged against him in the collector's roll," necessary to be addressed in accordance with the notice given by such non-resident, if such notice has been given: sec. 101 of 4 Edw. VII. ch. 23. Here I venture to express the opinion that the plaintiff was not required by sec. 101 to file a new notice of his address. His address stood unrevoked upon the assessor's and collector's rolls, and the statement and demand called for by the statute were required to be sent to him there. They were in fact so sent. The plaintiff produced at the trial statutory notices from the town of Toronto Junction for 1906 and 1907; from the city of West Toronto for 1908, and from the city of Toronto for 1909, 1910 and 1911—each and all addressed to him at the address standing unrevoked upon the assessment and collector's rolls of the several municipalities as the address and the only address of the plaintiff.