and collected tolls therefor, when an act was passed by the Quebec legislature, 52 Vic., c. 43, forbidding any such company to place a toll or other gate within the limits of a town or village without the consent of the corporation. Sec. 2 of said act provided that "this act shall have no retroactive effect," which section was repealed in the next session by 54 Vic., c. 36. After 52 Vic., c. 43 was passed, the company shifted one of its toll gates to a point beyond the limits of the village, which limits were subsequently extended so as to bring said gate within them. The corporation took proceedings against the company, contending that the repeal of sec. 2 of 53 Vic., c. 43, made that act retroactive, and that the shifting of the toll gate without the consent of the corporation was a violation of said act.

Held, affirming the decision of the Court of Queen's Bench, that as a statute is never retroactive unless made so in express terms, sec. 2 had no effect, and its repeal could not make it retroactive; that the shifting of the toll gate was not a violation of the act, which only applied to the erection of new gates ; and that the extension of the limits of the village could not affect the possessory rights of the company.

                                        Appeal dismissed with costs.

Geoffrion, Q.C., & Charbonneau for appellant.
St. Pierre, Q.C., for respondent.

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                                                6 May, 1895.

TOWN OF TRENTON v. DYER et al.

Ontario.]

Statute—Directory or imperative requirement—Municipal corporation—Collection of taxes—Delivery of roll to collector—55 Vic., c. 48 (O).

By s. 119 of The Ontario Assessment Act (55 V., c. 48), provision is made for the preparation in every year by the clerk of each municipality of a "collector's roll" containing a statement of all assessments to be made for municipal purposes in the year, and s. 120 provides for a similar roll with respect to taxes payable to the treasurer of the province. At the end of s. 120 is the following: "The clerk shall deliver the roll, certified under his hand, to the collector on or before the first day of October."