

in order perhaps to assist the collection of taxes and disable from voting any delinquent in that respect by a certain date, he was to be struck off by the clerk and deprived of the privilege of voting in towns.

The town clerk is not to add names to the town voters' list because he finds them in his rate books. He simply strikes off delinquents. The entry and payment of a poll tax does not qualify a person to vote. The non-payment of it where one is due disqualifies a person from voting. The learned Judge has admitted that the only evidence the clerk could have as to whether a person had paid his taxes is the rate book. Well, if he finds his name there as not having paid his taxes he strikes out the name. All others he leaves on. They may be exempt from taxes and so on. The franchise list is *prima facie* the list for the town, but it was to be "corrected" by striking off the delinquent tax payers. Glace Bay, being a mining town, there would be many not assessed or rated who would be legitimately placed on the franchise list under the provisions of the Franchise Act, but whom the assessors do not enter on poll tax. I do not think it is the fault of the person liable to pay a poll tax that he is not charged with one on the rate book. The names could be ascertained by the assessor from the franchise list in many cases if he wishes to charge them with a poll tax. But generally the poll tax is so small a matter that not much trouble is taken about it in some towns, and I think it is not reasonable to disable a person from voting because he has not been charged for a poll tax by the assessor on the assessment roll and the charge entered up from there into the rate book. The clerk in giving evidence, says:

"There are some on the voters' lists which I did not find on the rate or poll books of the town. I red-lined these names."

I have endeavoured to shew that this was a wrong view of the statute.

Then the learned Judge thinks that in order to make the point good the petition should have shewn that these men who were struck off "attempted to poll their votes but were prevented from doing so by the action of the clerk in red-lining them."

That is clearly not so.