

In *McGregor v. Ker*, two parcels of land were rated to the defendant with his brother William as occupants, and to him and his two brothers as "Wm. Ker & Bros." as owners. There could be thus no doubt that the lands rated, so far as appeared upon the face of the roll, were properly rated to William Ker and the defendant. The only doubt was as to the sufficiency in value arising from the uncertainty as to whether the defendant was a leaseholder of one of the parcels, or a freeholder as to both. And as to this point he was permitted to offer evidence. This, of course, would require no amendment of the roll, as the names were written opposite the description of the lands, and in the same line, and the letters F and H in the proper columns; the only question apparently being as to which was applicable.

For the relator the following, among other cases, were cited: *Reg. ex rel. Ford v. Cottingham*, 1 C.L.J. 214; *Reg. ex rel. Flustt. v. Semandie*, 5 P.R. 19; *Reg. ex rel. Carroll v. Beckwith*, 1 P.R. 278; *Reg. ex rel. Hamilton v. Piper*, 8 P.R. 225.

These cases seem to show that the revised assessment roll is conclusive as to rating: that although the candidate may have abundant property, if he be not rated for such in his own name (or in that of his wife) it cannot avail him. And see s. 65 of the Consolidated Assessment Act, 1892.

Now, to return to the present case. A moment's consideration will show that the mere bracketing of the names of the defendant and his father would not answer. The assessor could not have done this and have properly made the declaration required of him as to the correctness of the roll, upon its completion. It would not have been true. The parcel assessed to the defendant, the 25 acres, was his property--solely. His father had no interest whatever in it. If the names had been bracketed as they stand on the roll, it would have meant that they were joint owners of both parcels, and this would not have been correct as to either. The only way to rectify the assessment and show proper qualification in the defendant would appear to be to leave the assessment as to the 25 acres to stand as it is, separate from the other, and to amend the entry as to the 100 acres by entering the name of the defendant above that of his father, placing the letter T. opposite the defendant's name, and carrying out the particulars as to the property in the proper columns, as provided in the Assessment Act, and bracketing the names.

If it is in my power to thus amend the roll, in what respect would I not have the power to amend it? If I could do this why could I not also rearrange or vary all the entries on the roll? In such case where would be the *raison d'être* of the Court of Revision, and what force or effect would be left in s. 65 of the Consolidated Assessment Act, 1892? I think it much safer and more nearly in accord with both the letter and spirit of the Act, as well as with the authorities cited, to hold that I have no power or authority to amend the roll as suggested, or to "go behind" it; and, therefore, I adjudge that the defendant was not properly qualified as a County Councillor for the County of Prince Edward, and order that he be removed from the office.

As to costs, it was pressed upon me that if I should consider myself obliged to hold the defendant not qualified, as his want of qualification would result from a mere error in entering the assessment in the roll, the defendant