nate proprietors. In the English Statutes and the commentaries it means the rate-payer. The Poor Law says "overseers shall raise by taxation, of every inhabitant, and of every occupier of lands and houses in the parish." Burns in his commentaries says, "The taxation ought to be made upon the inhabitants and occupiers of lands within the parish, according to the visible estates and possessions they have within the parish." Blackstone, treating upon the same subject, thus expresses himself: "The overseers are empowered to make and levy rates upon the several inhabitants." The Statute relating to the maintenance of roads contains the following terms: "An assessment upon all the inhabitants, owners and occupiers of land, reteable to the poor, shall be made." In these two cases the rate is imposed upon persons possessing goods subject to taxation, whether they reside or not in the place. Nevertheless, the Statute designates the rate-payers by the appellation "inhabitants." Burns shows us how these words were interpreted: "Abundance of orders have been quashed, for not setting forth that the persons (who by the Statute must reside 'in the parish'), were substantial householders, and describing them only as principal inhabitants and substantial householders, without adding 'in the parish.'" This surely shows, according to these judges, that the words "the inhabitants or householders" did not essentially imply residence. Philips, in his excellent work on evidence, speaking of the changes brought about by the operation of Lord Denman's Act, thus expresses himself: "Rated inhabitants were before that Act incompetent witnesses." This incompetency applied to all rate-payers, whether they resided or not in the parish. Therefore, according to the Parliamentary language of England, the words "the inhabitants" referred to a rateable property, a rateable and a rated inhabitant, without regard to residence. The edict of 1679, which regulated in Lower Canada the obligations of parishioners with respect to the erection of churches, ordered that they should be built at the expense of the inhabitants. Several ordinances have been published, and several judgments have been delivered since 1790, in which the proprietors in a parish, residents or not, are condemned to contribute for the construction of the churches, and are called "the inhabitants." In the Municipal Law of 1841, the electors are designated in the English text "the inhabitant householders," which has been translated "*les habitants tenant feu et lieu.*" The statute of 1845, which reformed the District Councils by Municipal parishes, in designating the electors indicates them as follows: "the said inhabitants being inhabitants *tenant feu et lieu.*" In Upper Canada the statute gives the right of voting at the first election in a municipality "to every resident male inhabitant or sufficient property," and at subsequent elections "to every male freeholder" whose name appears on the assessment roll. It would be useless to cite any further texts to show that the words "the inhabitants" have not in our Parliamentary language an absolute sense of residence; otherwise the Legislature would never have said, as we have seen, "the said inhabitants being inhabitants *tenant feu et lieu.*" These words indicate the universality of the interested parties constituting the municipality with and by its proprietors. In a community, calculations are only based on its taxable value. The assessment roll is the sole legal record in which you may read and learn the names of the inhabitants. In the works of the best authors the words "inhabitants" or "proprietors" are indifferently held to qualify or designate the interested parties in referring to the properties which they possess. Denisart tells us that. "When the inhabitants of a parish are at law in matters of real estate, they comprise the proprietors of lands situated in the parish in such a way that although these proprietors reside elsewhere, they are on such occasions held to form part of the number of the inhabitants." Curasson, in his treatise on possessory actions, expresses himself as follows: "The inhabitants have a right to enjoy all the advantages and conveniences which are bestowed by a street"; and then, refuting Pardessus, adds, "He allows that the proprietor should be indemnified if deprived by the municipality." In a Judgment which he quotes, allowing damages for a change in the grade of a street, we find the motive in the following terms: "Seeing that among the charges which each inhabitant has to meet, the damages which a citizen's property may receive cannot be enumerated." So much for the Parliamentary and legal sense of the words. The dictionary says a "rich inhabitant" applies to people generally, and that a well-to-do "inhabitant" indicates a proprietor in easy circumstances, or wealthy farmer; without any reserve as to his special residence. But the Statute even in this case interprets the words in the sense which they should carry. The 34th clause orders that there shall be a meeting of the proprietors of land and of inhabitants *tenant feu et lieu*— "landholders and householders"— for the purpose of electing Commissioners. To be an elector a person must be a proprietor in the municipality. Residence is not necessary in a municipal election to give the right of voting; it is not required either for the political vote, and it is, doubtless, by reason of the universality of interest which relates to public education, that both franchises have been placed on the same footing. The proprietor, although he does not reside, forms part of the municipal body to which appertains the administration of the common interest. He is by the law itself held to form part of the number of inhabitants. He has the right to be notified, and of action in the organization of the Executive Council of the community. Thence flows his immunities, which are those of the other rate-payers; he cannot form part of the body politic and still only possess the right of paying. It is by reason of his contribution that he forms part of the community, and the least that he can possess is the right to control its use and destination. It is no longer a local, partial and exclusive right, but a public and general one, interesting all society in the same degree. When local improvements of a material nature are in question, this contribution can be laid out in what the majority may deem to be the most advantageous way; for then the non-resident proprietor participates in the improvement. But we cannot reason in this way when conscience is in question, and things relating to morals and religion. There is no longer any confusion between a thing belonging to all and to each, but nothing is settled or determined by the principle of majorities; in a religious point of view a person owns himself entirely; otherwise it is but liberty of thought and education, exercised at the will of the majority. In these divergences of opinion, more or less egotistical, people seem to have lost sight of the object which Parliament had in view by the terms in question. In order that there should be a corporation of dissentients in a municipality, it follows that there should be in a municipality itself a number of inhabitants to organize and carry out the functions of such a corporation. But once such a body is constituted, the law makes no further distinction; it declares that the council of dissentients will have the sole right to assess and levy the school rates from the dissentients. Religious faith alone limits and designates those who may belong to such corporation; in fact, it is but logical and impartial that a separation of the majority and minority should take place on the simple demand of the latter. Ere resuming this argument, I believe it my duty to say that if any person does not concur in the opinions which I have just enunciated, they cannot, nevertheless, deny that the language of the law, as to the conditions of the right of dissidence, is at least susceptible of the interpretation which I have given it. This admitted, we revert to the science of law. The general rules which the wisdom of enlightened men of all ages have taught us for the explanation of laws should be studied, in order to guide the opinions of judges. As Dwarris remarks: "The duty of the judges in the interpretation of the law, if difficulties occur, is to look to the spirit and object, and to be guided by rules and examples." Several of these rules have already been elucidated; it will suffice to recall and apply a few others. "It is not the words of the law," says ancient Plowden, "but the eternal sense of it, that makes the law. The letter of the law is the body, the sense and reason of the law is the soul." It is worthy of remark that our legislature, in material points, transcribed these words almost literally by enacting that generally all words, expressions and dispositions should receive as large, as liberal, as broad, and as advantageous an interpretation as was necessary, in order to reach the objects contemplated by its acts, and to put in force all its different provisions, according to its true sense, intent and meaning. In form the intention of the legislature is not doubtful; it is even admitted in a sense favorable to the dissidence of the non-resident. And here is how the judicious Dwarris resumes the teaching and the jurisprudence of England: "The real intention, when collected with certainty, will always, in statutes, prevail over the literal sense of the terms. A thing which is within the object, spirit and meaning of a statute is as much within the statute as if it were within the letter." The dissidence of the Catholic or Protestant non-resident "is within the object, spirit and meaning of the statute." A jurisconsult, whose opinions should have the greatest weight, but principally in the study of the rules which should be followed in the interpretation of the laws,—the learned Domat,—taught that it was by the spirit and intent of the laws that they should be heard and applied. To judge properly of the sense of a law we should, he said, consider what is its motive, what were its inconveniences and its utility. Thence it followed that if some of the terms or some of the expressions of a law appeared to have a different meaning from those which were evidently fixed by the tenor of the law in its entirety, we should seize these latter and reject the others which were in the terms, but contrary to the true intention of the law. With the liberty of creeds and their equality before the law, the rights of the minority are as absolute as those of the majority. The true intent of the law seems to be the equal protection of these rights; the other sense the law is capable of must be rejected wherever it seems contrary to its real object, although it is evidently couched in much the same terms. An important observation on this part of the subject would be omitted if we did not recall what was so often shown by the most eminent magistrates of France and England. When it is proposed to set aside the principles of eternal justice or to elude fundamental rules, the law expressing the intention of the legislator must be expressed with irresistible clearness to induce