

this subdivision of the wards, had no power to represent, or to levy taxes on, the newly annexed territory. By sub-sec. 7 of sec. 20, the order was conclusive evidence that all conditions precedent to the making of it had been complied with, and that the town had been duly erected in accordance with the provisions of the Act; and a fresh starting-point was thus obtained to deal with the assessment made upon the new territory.

The assessment roll of 1914 for the collection of taxes in 1915 was completed during the year 1914 without reference to the annexed territory; and the plaintiff's contention was that the new territory was not represented in the council of 1915, and that it was illegal to impose taxes upon the residents therein; but the omission of the clerk of the municipality of Burlington to make up a supplementary list of voters containing the names of those entitled to vote in the new territory, under sec. 93 of ch. 192, ought not to affect the *bonâ fide* conduct of the council as *de facto* elected to carry on municipal affairs such as the imposition and collection of taxes.

Under sec. 230 of the Act, the council on the 22nd March, 1915, passed a by-law appointing an assessor who assessed the property of the plaintiff and other residents in the new territory; and on the 22nd June, 1915, passed another by-law ratifying the assessment. The plaintiff appealed from his assessment, but it was affirmed by the County Court Judge.

The doings of which the plaintiff complained began in June, 1914; the plaintiff took no action to invalidate them till the 29th July, 1915, and by his inaction had allowed liabilities to be incurred and expenditures to be made by the town which ought not lightly to be interfered with; no substantial injustice had been done to the plaintiff; and there was no satisfactory ground for setting aside the *bonâ fide* action of the *de facto* council in regard to the taxes complained of: *County of Pontiac v. Ross* (1890), 17 S.C.R. 406, 413; *Gill v. Jackson* (1856), 14 U.C.R. 119, 127.

Action dismissed with costs.