

The election petition was then filed and the learned County Court Judge puts a construction on the provision different from either view then advanced.

He reads into the Act a provision something like this:

"(c) Had been entered on the rate book as a poll tax payer, and had fully paid his rates and taxes of all kinds."

Therefore that the names were properly struck out by the town clerk, for although they were upon the Nova Scotia franchise list of voters they were not also on the rate book.

I think that provision is not there and it is not to be implied. Something like it was in the provision that has been repealed.

I think that a reasonable construction of the provision is: "Had fully paid his rates and taxes of all kinds" (if any) "for the previous year."

There would be, under ch. 73, sec. 6, a number of persons exempt from poll taxes, members and former members of fire companies, and all persons over 60 years of age. There would be no poll tax against them, and unless that interpretation is adopted their names would have to be struck from the list. The assessor when he goes around finds out the age and the other ground of exemption, and these men are not entered upon the roll and rate book. No poll tax can be levied upon them. But the legislature never intended to disfranchise them. The Nova Scotia franchise list is not wholly made up of those who are either rated or taxed. There are others such as certain tenants where the owner of the land is assessed, and the sons of certain persons who have property although they have not appeared on that list but are not upon any assessment roll or rate book. There are those who are exempt, or exempt to a certain extent, from taxation. There are those who are placed on the list because they derived income but were not assessed for income and would not appear on the rate book. I think that the object of the amendment was to give these persons votes in town elections notwithstanding they were not on the town rate book. And you cannot read into the Act that they must also be on the town rate book as well as on the Nova Scotia franchise list. That list is carefully prepared. Notices are given and revisors add and strike off names and the final list is adopted. The legislature apparently intended that this list was to be used for towns, but