

tion to be disposed of: Can there be distress for statute labour commutation, when the amount for which several lots are liable is put down in gross against them all, instead of being rated and charged against every separate lot and parcel, as required under sec. 109 of the Assessment Act? The provision of sec. 109 as to special apportionment of the statute labour tax is imperative, and not merely directory. In the case of resident and non-resident, the words of the section are: "The statute labour shall be rated and charged against every separate lot or parcel, according to its assessed value." *Love v. Webster*, 26 O. R. 453, followed. In the event of there being no distress upon any of plaintiff's lots, a sale of them, or any of them, could not be validly made for this unapportioned tax, or for any part of it where not apportioned on the roll.

If the taxes which plaintiff admits to be due, for which he tendered \$68.40, have not been paid, the township should not lose them, and, as the township has indemnified the collector, this amount should be set off, if defendants wish it, against plaintiff's costs. If there should be any difficulty about the lien for costs of plaintiff's solicitor, an application may be made.

Appeal dismissed with costs.