

all statutory provisions and prerequisites are complied with; if a statute says that money may be taken out of a man's pocket upon observing certain formalities, it will not do to omit any of these formalities.

In *Goodison Thresher Co. v. Township of McNab*, 19 O. L. R. 188, at p. 214, Garrow, J.A., adopts the following from Maxwell on Statutes, 4th ed., p. 557, as a correct statement of the law: "When a statute confers a right, privilege, or immunity, the regulations, forms, or conditions which it prescribes for its acquisition are imperative, in the sense that non-observance of any of them is fatal."

In *Barton v. City of Hamilton*, 13 O. W. R. 1118, at p. 1131, the Divisional Court says, speaking of certain rights under a statute: "The rights arise under a statute; the rights are extraordinary rights and must be exercised in precisely the way the statute prescribes."

The statute provides, Municipal Act, sec. 671, that notice shall be given to the owners, etc., and that every such notice shall, inter alia, "contain . . . the amount of the proposed assessment on the particular piece of property and the time and manner in which the same is to be payable. . . ."

The notice given to the appellant was as follows: "The estimated cost of the improvement is \$12,996, of which \$2,489 is to be provided out of the general funds of the municipality. The remainder of the cost of the said improvement is proposed to be paid for by a special assessment payable within years on the real property immediately benefited as the same appears by the said statement. Your real property which will be assessable consists of 198 feet on the south side of said street at an approximate cost of 37 1/10 cents per foot per annum."

It is obvious that no time is mentioned as required by the statute, and that therefore the notice is fatally defective. It is no answer to say that the applicant could have found out by going to the city hall and making inquiry—that is not what the statute says.

The case seems to be on all fours with *Re Gillespie and City of Toronto*, 19 A. R. 713, affirmed in the Supreme Court.

Another objection was taken which also seems formidable, but I do not consider it necessary to delay for the purpose of deciding the question there raised.

The application will be granted with such costs as are taxable, if any.