The result of the polling as declared shewed a majority of 476 in favour of the by-law.

A number of objections were taken on the motion to quash, but the main one was that persons who were ratepayers in respect of property situate in different wards were not permitted to vote more than once on the by-law.

Effect was given to this objection by MABEE, J., but the Divisional Court were of the contrary opinion.

The appeal was heard by Moss, C.J.O., OSLER, GAR-ROW, MACLAREN, MEREDITH, JJ.A.

W. Nesbitt, K.C., J. Haverson, K.C., and W. H. Wright, Owen Sound, for W. H. Sinclair, the appellant.

F. E. Hodgins, K.C., and J. W. Frost, Owen Sound, for the town corporation.

Moss, C.J.O.:—After carefully considering the grounds upon which the appeal was supported in argument, I find myself unable to adopt them.

The provisions of the Municipal Act, 1903, to which we are referred by sec. 141 of the Liquor License Act, are those comprised in secs. 338 to 375, inclusive, so far as the same are applicable.

If these sections only dealt with one species of by-law, a certain degree of support would be lent to the appellant's contention. But it is plain that there is a broad distinction made between expressing an opinion or voting on a by-law for contracting a debt and on other by-laws requiring the assent of the electors. Sections 338 to 352, inclusive, may be said to apply generally to all voting for the purpose of ascertaining the opinion of the electors on a by-law requiring their assent. By the incorporation of secs. 138 to 206, inclusive, a code of procedure is created for submitting the by-law to the electors, including the proceedings at the poll and for and incidental to the same and for the purposes thereof: sec. 351.

Looking at all these provisions, there is nowhere to be found any provision expressly enabling any elector to vote more than once except in the specified cases of aldermen or councillors, where in cities or towns the aldermen or councillors are elected for the wards, in which case every elector