

Replevin, for goods taken upon the lot of land on which the plaintiff resided in concession "B" of the Township of Etobicocke, in the County of York.

AVOWRY—That the inhabitants for the time being of the Township of Etobicocke, in the County of York, one of the United Counties of York and Peel, are and have been before and since the year 1853 a body corporate, having through the council thereof for each year authority by law to impose taxes on land situate in the said township: that all that part of lot number 21 in concession "C" of the said township, lying west of Scarlett's Road, is and was before and since the year 1853 a parcel of land situate therein, patented by the Crown, subject to municipal and other taxes: that during the years 1854, 1855, 1856, 1857, 1858 and 1859 the said parcel of land was duly assessed, and the corporation of the township of Etobicocke, by the council thereof for the said years respectively, by by-laws in that behalf duly imposed on the said parcel of land certain taxes for each of the said years: that none of the said taxes on or in behalf of said parcel of land were ever paid: that the arrears of said taxes on said parcel of land, together with county rates according to the statute in that behalf duly imposed, and ten per cent. on arrears added by the county treasurer as hereinafter mentioned, according to the provisions of the said statute, in the aggregate made a large sum of money—to wit, \$182 63: that during each and all of the years aforesaid the said parcel of land was unoccupied, and duly assessed as land of a "non-resident:" that when the assessment roll of said township for each of the said years had been finally revised and corrected according to the provisions of the said statute, the clerk of the said township did without delay in each of the said years transmit to the county clerk a certified copy thereof, shewing the said parcel of land assessed as aforesaid, and did also in each of said years duly transmit to the county treasurer a certified copy of the collector's rolls of said township for each of said years respectively, as far as the same related to the lands of "non-residents:" that the said county treasurer in each of the said years kept books, in which he duly entered under the heading of every local municipality, (including the said township of Etobicocke) in the United Counties aforesaid, all the lands in the municipality (including said parcel of land) and on which it appeared from the returns made to him by the clerk that there were any taxes unpaid, and the amounts so due, and did on the first day of May in each and every of the said years duly complete and balance his books, by entering against every parcel of land the arrears, if any, due at the last settlement, and the taxes of the preceding year which remained unpaid, and ascertained and entered therein the total amount of arrears chargeable upon the land at that date: that thereupon the collection of the said arrears of taxes belonged to the treasurer of the said United Counties alone, subject to the provisions hereinafter mentioned: that the said last mentioned treasurer afterwards, according to the provisions of the said statute, duly added to said arrears ten per cent. on the amount thereof: that the said arrears for more than five years

thereafter remained wholly unpaid and unsatisfied: that the treasurer of the said United Counties afterwards, during the month of January, 1865, and after the passing of the statute 27 Vic. ch. 19, furnished to the clerk of the township of Etobicocke a list of all the lands patented or described for patent in the township of Etobicocke, including the said parcel of land, in respect of which any taxes had been in arrears for five years preceding the said 1st day of January: that the clerk of the said township of Etobicocke afterwards delivered to the assessor of the said township for the year 1865, as soon as the said assessor was appointed, a copy of the said list: that thereupon it became and was the duty of the said assessor to ascertain if any of the lots or parcels of land contained in the said list were occupied, and to notify the occupants and the owners thereof, if known, of the amount of taxes due on each such lot or parcel of land, and enter in a column (reserved for that purpose) the words "occupied and parties notified," or "not occupied and parties notified" (as the case might be): that the said plaintiff was before and at the time of the delivery of the said list to the said assessor occupant of the parcel of land aforesaid: that the said assessor afterwards, and before the return of the said list as hereinafter mentioned, ascertained the fact that the plaintiff was occupant of said parcel of land as before mentioned, and duly assessed him as such: that the said assessor afterwards duly notified the plaintiff so being such occupant, and also notified the owner of said parcel of land of the amount of taxes due thereon, and entered in the column (reserved for the purpose) the words "occupied and parties notified": that the said list containing said parcel of land was duly signed by the said assessor, and attached thereto was a certificate, signed by the said assessor and verified by oath, in the form required by said last mentioned statute: that said list so signed and verified was afterwards, with the assessment rolls of said township for the year 1865, by the said assessor duly returned to the clerk of the said township: that the clerk of the said township afterwards examined the roll returned to him as aforesaid, and ascertained that the said parcel of land embraced in the said list last received by him from the treasurer of the United Counties of York and Peel was entered upon the roll for the said year 1865 as then occupied: that the said clerk afterwards, to wit, on or before the 15th of May, 1865, furnished to the said treasurer a list of the several lands, including said parcel of land, appearing on the assessment roll to have become occupied as aforesaid, and the said treasurer afterwards, to wit, on or before the 1st of July, 1865, returned to the clerk of the said township an account of all arrears of taxes due in respect of such occupied lands, including the said parcel of land: that during the year 1865 defendant was the duly appointed collector of taxes in and for ward No. 3 of the said township of Etobicocke, in which ward said parcel of land is situate: that the clerk of the said township afterwards, in making out the collector's roll of the said township for the said year 1865, duly added and included the arrears of taxes aforesaid in respect of said parcel of land, to wit, \$182 63, to the taxes assessed against the same for the year