

ing; otherwise it shall be retained as payment of the poll tax of the depositor."

The expression "including that of the current year" is inserted merely to shew that the person desirous of voting for a trustee, if a poll tax has been imposed on him for the current year, has paid that as well as all previous arrears, whereas, as to sectional rates, a ratepayer votes on the strength of having paid those of the previous year. See the declaration of qualification in s. 24.

The time for paying a poll tax is when the vote of expenditure for the year is made and the roll made out, but it being a good time for collecting in advance at the annual meeting from those wishing to vote for a trustee, s. 25 enables it to be deposited or paid a little in advance, and it is good for voting purposes for a year from the date of deposit. It is to be refunded if there is no vote of expenditure. That lasts till the next annual meeting, when he must pay again if he wishes to vote.

Now Louis Landry having come into the section recently there had been no poll tax for the current year "imposed" upon him and therefore there was none in arrear. But he could make the deposit and vote for a trustee under s. 25. If there had been one imposed before and unpaid he would have been obliged to pay that as well as make the deposit. But there are not to be two poll taxes paid in respect to one vote of expenditure.

I think that he was entitled to vote, and as this would have made the vote result in a tie, and the chairman then having a casting vote, might have cast it against the defendant, we cannot say that the result was not affected by the irregularity.

I think there should be judgment for the Crown, granting the application, costs to be costs in the cause.

RUSSELL, J.:—I cannot agree that the vote of Louis Landry was properly rejected. I think that any person coming within the class of persons liable to pay a poll tax, should one be imposed in consequence of the action of the annual meeting, is entitled to vote at the meeting on depositing the sum of one dollar, if he is not in arrear for rates or poll tax, and has paid the rate and tax, if any, for the current year. The rejected voter, I think, came within this class.