

Respondents contend that this roll of 1876 was legally binding. The argument was this: the Council has a right to amend the original roll on their motion, and without any complaint. This power to amend is unlimited. Again, the local council has the power, for local purposes only, to revise and amend the roll each year, but the one in which a new roll is not made. There is no limit to the extent of this power to amend and revise. Hence the Council says, having the unlimited power to amend and revise, we have the power to amend the whole roll in every particular, and so as to make it an entirely new one. If this proposition be true, then all the articles which define the time of making the triennial roll, and forbidding its being made later, are of no avail. By confirming this judgment we should in effect say that what the law has declared shall not be done may be done, and this in the interests of a fraud, for there is no concealing the fact that the object of the Council was to charge the small number of large proprietors with the burthen of taxes they were unwilling to lay on the mass of the ratepayers. If, as I have already said, the Council has acted within its powers, the appellants may be without redress; but is it so? To amend is not to make anew, and the forms to be followed in the one case are different from those followed in the other. They are designedly different, and for the obvious reason that the intermediate amendment is made for local purposes only. Therefore it is that in amending in this way the Council must act, not by valuator, but under the sanction of their own authority, to change the general amount, not unevenly, but equally over all the property liable to assessment. If this be the object of the law, then making the amendment in the margin is not a useless form. But even if it were a form, apparently useless, the doctrine of the law is clear, that where a special power of this kind is given by a statute it must be followed to the letter. Without such compliance the power does not exist; and it has been even said, and I think with perfect reason, that where the law has attached a condition to its exercise, the object of which is not discernible, it must be followed all the more rigorously, because it is impossible in such case to say when an equivalent has been supplied. If it be said that this is very technical English law, I answer that it is to the law of England

we must look for a guide in these matters. Our municipal system is English and not French, and in following the English system of granting extensive powers to corporations, frequently not managed by persons having a very clear idea of the importance of their duties and the responsibility attaching to the exercise of them, the strict rules by which they are watched and controlled must also be followed.

CROSS, J., as to the writ, said that so long as the conclusions are applicable he did not think it made much difference what the writ was called. On the merits it appeared to him a clear case, the law having declared that a triennial roll shall be prepared, and having prescribed the mode in which the amendments are to be made.

The judgment is as follows:—

“ Considérant qu'il a été fait un rôle d'évaluation en 1872 pour la municipalité du village d'Hochelaga, et qu'il en a été fait un autre en juillet 1875, conformément aux dispositions de l'art. 716 du Code municipal, et que ni en vertu du dit article ni en vertu de l'art. 746a du dit Code, il ne pouvait être fait un autre rôle d'évaluation qu'en juin ou juillet 1878, excepté dans le cas prévu par l'art. 717 du dit Code ;

“ Considérant néanmoins que la dite municipalité du village d'Hochelaga, au lieu de réviser et d'amender le rôle d'évaluation en force (celui de 1875) suivant les dispositions du dit art. 746a du Code municipal, a procédé en juillet 1876, contrairement aux dispositions du dit article, à la confection d'un nouveau rôle d'évaluation ;

“ Considérant que le dit rôle d'évaluation de juillet 1876 est nul et illégal, et que les procédés pris par les intimés pour prélever les taxes imposées en vertu d'icelui, par la vente à l'enchère publique des terrains des appelants à défaut du paiement des dites taxes, sont nuls et illégaux ;

“ Considérant que dans le jugement dont est appel, savoir le jugement rendu par la Cour Supérieure à Montréal le 9me jour de juillet 1879, qui a cassé le bref de prohibition émané en cette cause, il y a erreur, renverse, annule et met de côté le dit jugement, et procédant à rendre le jugement que la dite cour de première instance aurait dû rendre ;

“ Maintient le dit bref de prohibition adressé à Joseph Michel Côté, Secrétaire-Trésorier du