rately numbered on the roll. Some other deviations from the proper statutory form will be observed. The defendant's name, however, is written in a column embraced by the general heading "Names of taxable parties," and that it was so written for the purpose of assessing him, is known from the other facts. Are these deviations then so essential as to render the assessment void? After examining the English cases and our own, as far as I have been referred to, or have been able to find them, I have come to the conclusion that the assessment is good. It would certainly seem an extraordinary thing, considering the class that assessors must necessarily come from, that variances from the form of the assessment should vitiate it. Suppose all the numbers of the assessments were left out for instance, must the municipality lose the taxes?

In *Cole* v. *Green*, 6 M. & G., 872; by a Paving and Lighting Act, Commissioners were empowered to enter into contracts: "Provided "that no such contract should be made for a "longer term than three years, and before any "such contract should be entered into, ten days' "public notice should be given, in order that "persons willing to undertake the same might "make proposals to the Commissioners, at a "time and place in such notice to be specified; "and all such contracts should specify the "works to be done and the prices to be paid for "the same, and the times when they should be "completed, with the penalties to be incurred "in case of non-performance; and the same "should be signed by the Commissioners, or by "any three of them, or by their clerk, and by "the person contracting to do the work; and "copies of such contracts should be entered in "a book to be kept for that purpose by the "clerk." It was held that the proviso applied to the duration of the contract only, and that the subsequent provisions were not essential, but directory, and that a contract signed, not by the commissioners or their clerk, but by their road surveyor, was not therefore void under the Act.

Then in *Morgan*, Appellant, v. *Parry* Respondent, 17 C. B. 334, it was held that an English Act which required the lists of voters prepared by the overseers *to be signed by them*, was in that respect directory only, and that a list not signed was nevertheless good. And, in *Brumfit* v. *Bremner*, 9 C. B. N. S. 1, it was held under the same statute, that the directions to the clerk to sign and deliver the book (the revised list of voters), to the sheriff, "*on or before the last day of November*," was not a condition precedent to the validity of the Register (which was not delivered till 13th January).

The cases in 6 M. & G. 872 and 17 C. B. 334, contain a great collection of the English cases on the subject.

There are several cases in our courts where the effects of deviations from the prescribed forms of the statute, in assessments, are considered. I refer to *Applegarth* v. *Graham*, 7 U.C. C. P., 171; *Reg. ex rel. McGregor* v. *Ker*, 7 U. C. L. J., 67; *Laughtenborough* v. *McLean*, 14 C. P., 175; *DeBlaquiere* v. *Becker*, 8 U. C. C. P. 167. I think they warrant the conclusion that the enactments as to the form of the assessment (in such particulars at any rate as are here in question), are directory only.

I think the roll in this case does show that the defendant is assessed for Lot 40, and that it is sufficient to charge him, and therefore to qualify him.

Judgment for defendant.

Application was subsequently made to the Chief Justice of the Common Pleas and to Mr. Justice Galt for a summons to set aside the judgment of Mr. Dalton; but they declined to interfere.

COMMON LAW CHAMBERS.

(Reported by Henry O'Brien, Esq., *Barrister-at-Law.)*

In re B. & S., Attorneys, &c.

Attorney and client—Taxation—Substituted bill.

On an application to refer an Attorney's bill to taxation, an amended bill of costs was allowed to be substituted for the bill delivered to the client; the Attorneys undertaking to receive in full of their fees, charges, &c., the amount of the original bill, or the amended bill as taxed, whichever might be the least.

[Chambers, 1871,—*Mr. Dalton.*]

A summons was obtained to tax the attorney's bill of costs for services in four interpleader suits.

Stephens shewed cause, and asked leave to substitute another bill, which, though for a larger amount, he claimed was only an amplification and more detailed statements of the same charges as were in the original bill which then were not given in detail. The original bill was not delivered for the purposes of taxation, but as shewing the amount which the attorneys were willing to accept as a cash payment.

O'Brien, contra, contended that the bill delivered must be the one referred to taxation, citing *Re S. & M.*, 8 C.L.J.N.S. 245, and cases there referred to.