

reasons given at p. 401 and in the authorities there cited, I refuse the declaration asked by the plaintiffs.

As to the claim for payment by the defendants of the taxes said to be due and the costs of the order: on the evidence submitted, I think the plaintiffs must fail.

So far as the years 1906 and 1907 are concerned, the plaintiffs accepted the company's promissory notes and relied upon that form of payment; and whatever remedy they have against the defendants for the taxes for these years is upon the notes and the judgments obtained thereon.

The defendants, too, deny that any taxes are due for any of the years for which the plaintiffs make claim, on the ground, amongst others, that the description of the lands contained in the various assessment rolls and collectors' rolls "are ambiguous, indefinite, and incapable of being identified upon the ground."

Apart from other objections and apart also from any other errors or irregularities which may have occurred in making the assessments for these years (the effect of which I am not now taking into consideration), the evidence submitted by the plaintiffs does not shew that there was a compliance with the provisions of sec. 22 of the Assessment Act. . . .

The registered plans shewing the subdivisions of the property were not produced at the trial. The only guide before the Court as to these subdivisions is what was said to be a copy of the registered plans or subdivisions, but this copy was not proven or admitted to be correct, nor is it shewn that the lots or subdivisions mentioned in the assessment rolls are those shewn on the registered plans.

In the absence of some positive evidence that the lots and subdivisions referred to in the assessment rolls are according to the registered plans, I am unable to say that the assessment comply with the requirements of clauses (c) and (d) of sub-sec. 1 of sec. 22 of the Act.

After the trial, opportunity was given counsel to produce the original plans, or, in some satisfactory way, to prove the correctness of the copy produced at the trial. This, however, was not taken advantage of; and I have been left to deal with that part of the evidence in its unsatisfactory and incomplete form.

Even assuming that the copy of the plan produced at the trial shews correctly the subdivision into lots and blocks, there is clearly, in many instances, a want of compliance with the requirements of sec. 22, as, for example, where two or more lots or parcels were included in one assessment, or where the lands