

placed both McCloskey and O'Keefe on the roll as Public School supporters, neither of them appealed against their assessment as such, nor was there any appeal against these men being assessed as Public School supporters, and the clerk failed to notify the Court of Revision of the error in the assessment as shown by his entries in the index book, and the roll became final under Section 66 of the Assessment Act, except in so far as defendant's had power under Section 50 of the Separate Schools Act to correct any mistake in the roll in the assessment of School supporters, and except in so far as there might be jurisdiction in the courts to direct payment of the taxes to the corporation actually entitled ultimately to receive them.

"In relation to the validity of the notice given by Father Quinn as agent for Messrs. O'Keefe and McCloskey, he denies having given any authority to Father Quinn to give notice for him, or having made any promise or agreement to be a Separate School supporter for 1905, and we have the circumstances that he told the clerk that Father Quinn had no authority to sign for him, and told the assessor that he was a Public School supporter. As against this we have the direct and very positive evidence of Father Quinn that he received the necessary verbal authority from McCloskey to put him down as a Separate School supporter for 1905, and they were paying no fees, nor was their father paying taxes, towards the support of the school. McCloskey admits that Father Quinn was then pressing him to become a Separate School supporter, and was making the matter all the time an urgent one. It is difficult to understand why McCloskey sent two of his children to the Separate School in the latter part of the year 1904 if he did not intend to become a Separate School supporter for 1905. He admits that he subsequently became and now is a Separate School supporter, and never gave any written notice under Section 42, other than that given by Father Quinn. He further admits that in 1906 he notified the then Reeve of defendant's corporation of his willingness that his school tax for 1905 should be paid over to Father Quinn's successor for the use of the Separate School. He never wrote to or went to see Father Quinn, challenging his right to sign the notice as his (McCloskey's) agent, and allowed Father Quinn to leave Chesterville in total ignorance that so serious an allegation as that he had signed another man's name to an important document without authority had been, or was to be made, against him. In my opinion the weight of the evidence and the admitted facts are so strongly in favor of the view that Father Quinn is correct when he says that McCloskey did give him authority to put him down as a Separate School supporter for 1905, that I am bound to hold that Father Quinn had authority from both McCloskey and O'Keefe to give as their agent, any notice necessary to make them Separate School supporters for 1905.

"If the notice given by Father Quinn on behalf of Messrs. McCloskey and O'Keefe was a valid notice under Section 42, which I hold to be, I think it follows that despite Messrs. McCloskey and O'Keefe appearing on the revised assessment roll for 1905 as Public School supporters, I am bound by the judgment of the Divisional Court in *Sandwich East Separate School trustees vs. Town of Walkerville*, 10, O. L. R. 214, to hold that the money collected from Messrs. McCloskey and O'Keefe for school taxes in 1905, to the extent of the sums claimed by plaintiffs belongs to them, and that they are entitled to payment from defendants out of the taxes collected by the latter from Messrs. McCloskey and O'Keefe the sum of \$105.81 claimed. This sum should have been paid to plaintiffs not later than December 14th, 1905.

"I give judgment for plaintiffs against defendants for \$105.81, with interest at five per cent. since December 14th, A. D., 1905, and the costs of this action.