

whom no unpaid poll taxes or school taxes of any kind in said school section were outstanding, demanded the right to vote and have his vote counted against the said Andrew Landry, but the chairman refused to allow him to vote unless he took the declaration provided for by section 24. Thereupon the said Thomas D. Morrison objected to this ruling on the ground that this declaration was not required of a poll-taxpayer offering to vote under section 25, but the chairman adhered to his ruling and refused to receive the vote without said declaration and the said Louis Landry did not vote."

He says in another affidavit:—

"Louis Landry referred to in another affidavit sworn by me in this matter was not on the tax roll of the said school section as ratepayer or poll-taxpayer, but was assessed for real and person property on the then assessment roll (having purchased property in and removed to the said section since the tax roll then in force was made out) and would have to pay both poll tax and rates in respect of the moneys assessed at said annual school meeting, and is now on the school tax roll for both poll tax and rates."

Under s. 78 of the Education Act it is provided as follows:—

"Any amount" (of expenditure) "so determined shall be a charge on the section and shall be collected as follows:—

(a) Every male person . . . residing in such section at the time of the holding of such school meeting (voting the expenditure) shall pay the sum of one dollar as a poll tax, but no person shall be liable to pay more than one tax in any one school year."

Section 25 is as follows:—

"On depositing with the secretary of trustees previous to or at any school meeting the sum of \$1 any person who is liable to pay the poll tax, and has paid all poll taxes previously imposed, including that of the current year, though not rated in respect to real or personal property, shall be qualified to vote in the election of a trustee or trustees at such meeting, and at any other meeting held for the election of trustees within a year from such deposit unless the deposit has been refunded.

"(2) Money so deposited shall be refunded on demand in every case where no assessment is authorized by such meet-