so far as I was connected with it, disposed of, cleaned up." He states that he did not ask for any bills or to see them, or even for the amount, but that he told the treasurer to withhold whatever was necessary. The treasurer, instead of withholding the amount of the bills in his hands, deducted one-half from the income tax of 1913, apparently because that one-half would not fall due until the 3rd of December following. The treasurer knew nothing of arrears, if any, prior to 1910, and the defendant was apparently not careful enough to make enquiry, or even to enquire as to the amount or correctness of the bills the treasurer had. There was an abundance of money in the hands of the City Treasurer, the defendant was ready and willing to pay whatever was demanded, and the treasurer did in fact deduct from defendant's money the sum of three hundred and sixty 04-100 dollars.

The city collector, Mr. Robertson, was called and was not able to give much if any information beyond what appeared on the rolls. The taxes for 1906 and 1907 were not carried forward, and presented as a claim, and taxes for 1908 have been paid. That leaves the doubt as to taxes of 1909. There seems to have been no system—no accurate book-keeping as to arrears. The answer to Mr. Pringle's question: "So the rolls do not carry forward from year to year those arrears, but they are occasionally put in for the convenience of the collector?—was "Yes, that is it." In this matter of arrears, I cannot accept the rolls for 1906, 1907 and 1909 as sufficient proof of taxes in arrear.

In short, in a case like the present, when money sufficient in the hands of the treasurer to pay all taxes due by defendant, and where there was express authority to pay, and where the treasurer did keep back such a sum as defendant supposed was all, and where there was not after the settlement and before the election any intimation that a mistake had been made, and no notice or demand for payment of the alleged arrears, I am of opinion that the defendant was not at the time of the election liable for such alleged arrears of taxes, within the meaning of the section of the Act cited. Speaking further of the rolls; it appears upon the roll of 1909, that 1907 and 1908 were in arrear. Then there was a striking out of 1906. The collector said: "On the face of the rolls of 1909, 1910, it would lead anyone to believe that the taxes of 1906 had been paid."