RAMSAY, J. This case began by a writ of prohibition, addressed to the School Commissioners of the Municipality of the village of Hochelaga, to the said Municipality of the village of Hochelaga, to the Corporation of the Council of Hochelaga, and to the Secretary-Treasurer of the county, Joseph Michel Coté, forbidding these parties from proceeding to the sale of the lands of the petitioners for school taxes pretended to be due to the said School Commissioners.

The first question that is raised is whether a prohibition will lie in the case of an illegal exaction of taxes, the pretended illegality consisting in the irregularity or even the illegality of the evaluation roll.

I think the preliminary question sought to be raised does not come up in this case. The appellants do not seek to set aside a roll; they pretend that the sum for which it is sought to hold them liable is not supported by the roll, the only roll in vigour. Surely that is a question parties wrongfully assessed must have a right to bring up at any time. If they have not, the law offers them no protection against any demand. Again, it is said that this illegality cannot be enquired of by prohibition. We have frequently said that the name given the writ was of no importance, and that if it asked for the proper legal remedy it does not signify whether it be called a prohibition or an injunction. The prayer of the petition is to forbid the parties defendants to carry on their proceedings to tax and collect certain taxes from the petitioners. When it is considered that the collection of these taxes is carried out by a species of judgment and execution, I think it can hardly be said that the writ is improperly styled a prohibition. Again, it is contended on the part of Coté that he cannot be prohibited because he is not a Court. What has been already said as to the name of the writ might be a sufficient answer; and to this I may add that when a Court is prohibited the parties who may be called upon to carry out the judgment are also prohibited. The only question, then, is of costs. This is a matter about which the respondents have shown no timidity. All the parties prohibited have appeared separately, and they have pleaded separately; first, by *exception à la forme;* again, by demurrer and special plea. It is impossible not to see that they were desirous of making costs, and they must therefore take the consequences. The majority of the Court is of opinion that the judgments dismissing the *exceptions à la forme* with costs were correct.

The real merits of the case may be resumed in a very few words. The law prescribes that in the months of June and July next after the coming into force of the municipal code, "and thereafter triennially in the same months, the valuators of every local municipality must draw up, either by themselves, or by any other person employed by them, a valuation roll in which are set forth with care and exactitude all the particulars required by this title." (716 M. C. as amended by 36 Vic., cap. 21, s. 19.) Where there is no valuation roll or where the valuation roll has been annulled, the valuators are bound to make one, upon an order of the Council, within the delay determined by the latter, even if it should not be the year during which valuation rolls are made in virtue of article 716. The valuation so made remains in force until the month of July of the year in which valuation rolls are made in virtue of article 716. These are the dispositions of article 717. A time is fixed for making the valuation roll, either by the law or in the exceptional cases mentioned, and it is specially provided that "such deposit cannot be made after the prescribed delay has expired." (726) It seems then that the law specially requires, with certain specified exceptions, which do not interfere with this case, that there shall be a roll every three years, and that it shall be filed before the end of July and not later. It is also prescribed when they shall be sent to the County Council.

It seems that in accordance with the law, a roll was made in 1872, estimating the value of the property subject to assessment at $429,160. In 1875 another roll was made and the property was assessed at $1,745,588.58. In 1876 another was made, and the Secretary Treasurer, Mr. Coté, tells us that "*le role en tous points a été fait comme si c'eut été un role triennial.* By this last roll the property was assessed at $3,138,550, more than six times the value of 1872. Among the properties which contributed towards this augmentation were those of appellants. I mention these details to show the interest of appellants, and not because they otherwise affect the case.