

its machinery are used to collect the county rate, and the township cannot be liable when by the Act of the legislature some of the taxable property is removed from its jurisdiction. On no principle either of law or justice should the taxes on this property be cast upon the remaining lands in the township.

The Amending Act of 1909, 9 Edw. VII. ch. 25, does not, in my view, affect Saltfleet at all. I do not rest my judgment in favour of the township upon the fact that originally sec. 22 imposed the duty to pay upon the Commission, but upon the fact that, when the boundary was changed, there ceased to be any liability until the assessment was equalized.

Saltfleet having paid on the basis indicated as fair, *i.e.*, the proportion due in respect of the land retained, the action should, as to it, be dismissed with costs.

Then as to the Commission. In 1909 sec. 22 was repealed and a new section substituted, providing that "from and after the passing of this Act" the Commission should pay \$250 per annum to the county as its share of the county rate.

This form of amendment takes the case out of the general rule, and requires the substituted section to be read as part of the original enactment, and sec. 7, sub-sec. 46, of the Interpretation Act, 7 Edw. VII. ch. 2, does not apply, but sub-secs. 47 and 48 govern—these contain no clause such as 46 (c), dealing with vested or accrued rights and liabilities. The effect of the amendment is to relieve the Commission from all liability beyond the \$250 per annum which they are ready to pay, and bring into Court.

Judgment will go against the Commission for this amount, without costs.

The amount lost to the county by this legislative action will, in the result, fall upon the county at large, and must be borne by all its constituent municipalities, and not by the residue of Saltfleet alone.

DIVISIONAL COURT.

DECEMBER 9TH, 1910.

*MANUFACTURERS LUMBER CO. v. PIGEON.

*Receiver—Equitable Execution—Fund not Presently Payable—
Money Earned but Held back to Secure Performance of
Contract.*

Appeal by the defendant from the order of MIDDLETON, J., 22 O.L.R. 36, ante 79, reversing the order of the Local Judge at Stratford, and appointing a receiver.

*This case will be reported in the Ontario Law Reports.