

Treasurer to make the return required of him, the Collector was obliged to make a return to the Treasurer of all persons who had paid taxes on or before the 14th December, and at the same time he was required to pay to the Treasurer the amount of taxes so paid.

Section 292 provides that the Treasurer shall, after the 14th December and on or before the 20th December, prepare and transmit to the Clerk of the municipality a list of all persons who have not paid their taxes on or before the 14th December. This necessitates the examination of the Collector's roll for each year, down to the 14th December; and apparently no statutory duty is put upon the Treasurer to examine the Collector's rolls other than to that date.

Section 299 provides for the appointment of two auditors by the council of each municipality. Section 304 defines the duties of the council of each municipality.

Section 304 defines the duties of these auditors. . . .

The Treasurer of the Village of Arnprior was a salaried officer, who also gave security to the plaintiffs, by a bond of these defendants, for the due performance of the duties of his office. Section 290 prescribes the duties of the Treasurer, and sec. 291 states what books the Treasurer is to keep . . . He should enter the date of payment of any tax money to him by the Collector.

After the roll gets back to the Collector, with the percentage added for collection, there is no statutory provision for any inspection of it.

Mattson saw his opportunity, and began to appropriate the money received by him from the taxes unpaid on the 15th December, 1908, and unpaid on the roll on the 15th December, 1909.

In interpreting the answer of the Mayor, it should be remembered that the plaintiffs are a municipal corporation. Their work is done as prescribed by statute, as to which the defendants know as much as the plaintiffs. They are presumed to know the law. The answers were given in perfect good faith.

I am unable to find upon the evidence that there was no fraud or concealment of any kind, nor was there any wilful misstatement on the part of the Mayor, Treasurer, or Clerk, or any officer of the plaintiff corporation, in obtaining the bond in question. I am of opinion that the answers of the Mayor—the statements in writing—are true in the way the Mayor understood the questions and in the way he wished the defendants