

thereon), in the separate occupation of any person shall be separately assessed."

The registered plans shewing the subdivisions of the property were not produced at the trial. The only guide before the Court as to these subdivisions being what was said to be a copy of the registered plans or subdivisions, but this copy was not proven or admitted to be correct, nor is it shewn that the lots or subdivisions mentioned in the assessment rolls are those shewn on the registered plans.

In the absence of some positive evidence that the lots and subdivisions referred to in the assessment rolls are according to the registered plans, I am unable to say that the assessments comply with the requirements of the above sub-sections of sec. 22 of the Act.

After the trial, opportunity was given counsel to produce the original plans or in some satisfactory way prove the correctness of the copy produced at the trial. This, however, was not taken advantage of, and I have been left to deal with that part of the evidence in its unsatisfactory and incomplete form.

Even assuming that the copy of the plan produced at the trial shews correctly the subdivision into lots and blocks, there is clearly in many instances a want of compliance with the requirements of sec. 22, as, for example, where two or more lots or parcels were included in one assessment, or where the lands intended to be assessed were not designated with such certainty as to enable them to be readily defined or identified, or where the assessment refers to a part of a lot or parcel without designating that part by its boundaries or other intelligent description.

The effect of this non-compliance, or the failure or neglect to prove that there was a compliance, is to render invalid the assessments on the properties intended to be assessed: *Flakey v. Smith* (1909), 20 O. L. R. 279. Failure or neglect to shew a compliance with the Act in this respect makes it impossible to hold that there are "taxes due" upon these lands which "may be recovered" from defendants.

What plaintiffs are seeking to collect from defendants is taxes for the years mentioned. To legally impose a tax there must have been a valid assessment. A taxing Act must be construed strictly: *Cox v. Roberts* (1878), L. R.