

this matter of arrears, I cannot accept the rolls for 1906, 1907, and 1909, as sufficient proof of taxes in arrear.

In a case like the present, where money sufficient to pay all taxes due by the defendant was in the hands of the treasurer, and where there was express authority to pay, and where the treasurer did keep back such a sum as the 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 there was 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 appeared upon the roll of 1909 that the taxes for 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 and 1910, it would lead any one to believe that the taxes of 1906 had been paid." The treasurer was called, and upon his evidence a judgment could not be given against the defendant for any arrears of taxes as a debt.

Upon the evidence, I find that at the time of the election the defendant was not solicitor for Thomas O'Connell, who claimed damages from the city corporation. The defendant had written a letter, but there was no retainer or employment for anything further. At the time of the election the defendant was not in a position to give, and O'Connell was not in a position to receive, the defendant's services.

The defendant was not at the time of the election acting as solicitor for Thomas Clarey in any proceeding then pending against the city corporation.

What the relator complains of as an act by the defendant, since the election, for Thomas Clarey, was merely getting the cheque of the city corporation in favour of Thomas Clarey cashed. There is no dispute about the amount. Clarey was entitled to get it; the defendant was entitled to his costs from Clarey; and Clarey allowed the defendant to collect the amount of the cheque—the defendant to account to Clarey. It was not any act or thing in Clarey's proceedings against the city corporation—nothing in litigation or in contemplation of litigation or dispute between Clarey and the corporation.

The defendant had not at the time of the election any claim against the corporation for costs of the proceedings taken by Clarey. The defendant's claim, if any, was against Clarey. His claim did not in any way depend upon the result of litigation,