

LENNOX, J., in a written judgment, said that Barrett was the plaintiffs' collector of the taxes on the roll of 1916. He undertook to collect all the taxes on the roll that could be collected, and to account for and pay them over to the plaintiff municipality, at the latest by the 1st March, 1917.

The defendant Peter L. Bonneville delivered to the defendant Barrett a bond in favour of the plaintiff municipality, purporting to be signed by all the defendants, guaranteeing the faithful performance by Barrett of his duties as collector, and particularly that he would account for and pay over all taxes collected by the 1st March, 1917. This instrument was to be delivered by Barrett to the municipality. Zenophile Bonneville was absent at the time, and his father, Peter L. Bonneville, signed for him. Peter said that, when he gave the bond to Barrett, he told him that he would not himself be bound if his son did not ratify what he had done; but he handed it over to Barrett with all the indications of a completed instrument on its face, and it was accepted and acted upon by the plaintiff municipality in good faith and without notice or suspicion that it was not what it purported to be. When the son returned, the father told him what he had done, and it was said that the son did not concur in his father's act, but neither of them gave notice to the plaintiffs, although they must have known that the plaintiffs were permitting Barrett to collect the taxes and relying upon the bond as their security.

Both these defendants contended that the son was not liable, and judgment was not pressed for against Zenophile Bonneville, the son. Cases where the party to be benefited by a bond, promissory note, or the like, undertakes to obtain additional signatures, or to do some other act by way of completing the transaction, were clearly distinguishable, having regard to the facts of and the principles governing this case. There was no evidence clearly shewing that the collector failed to collect taxes which he should have collected; and it was not for the learned Judge to be astute to find means of increasing the burden to be borne by Peter L. Bonneville. This consideration did not apply to the defendant Barrett. The Bonneville's were defended by the same solicitor, and he represented both as counsel. Zenophile Bonneville could not have incurred much costs. The action should be dismissed as against him, with costs fixed at \$50. There should be judgment declaring that the defendant Peter L. Bonneville was liable upon the bond for such taxes as the defendant Barrett collected and failed to account for and pay over, with interest on the aggregate of these sums from the 1st March, 1917; declaring that the defendant Barrett was liable for these sums, together with such other taxes as he could but for his neglect or default have collected, with interest upon the aggregate of these sums from the 1st