

two men appear as Public School supporters, and 15 mills on their respective assessments exactly make the sum of \$105.81 in dispute.

"When defendants' council met to consider the question of the school rates for the year 1905 the notice given by plaintiffs' secretary-treasurer was before the meeting, and he was sent for and attended. He and defendant Reeve checked over the revised assessment roll, and McCloskey and O'Keefe were there found to be rated as Public School supporters; the defendants' council, instead of dealing with the matter under Section 50 of the Separate Schools Act, as they had the power to do, and definitely decided whether there was any mistake or inadvertence by which McCloskey and O'Keefe, or either of them had been placed in the wrong school tax column in the roll, levied the 15 mills rate on the assessment of those appearing as Separate School supporters on the roll, which levy fell \$105.81 short of the \$798.00 required for Separate School supporters who were assessed as such on the roll, a sum of \$134.30 in excess of the sum required for Public School purposes for that year. According to the evidence of the Reeve and the defendants' corporation this extra levy was made for two reasons, one being to avoid a fraction appearing in the Public School rate, and the other being, that as in striking the 15 mills rate on Separate School supporters according to the roll, the final disposition of McCloskey and O'Keefe's taxes had been left open. Defendants wished to be in the position to pay plaintiffs the amount of McCloskey and O'Keefe's taxes if plaintiffs cared to prove their right to such taxes. The facts in connection with the question of the school taxes of Messrs. McCloskey and O'Keefe for the year 1905, as far as I have been able to gather them from the evidence are, that the Rev. Father Quinn, who was the Roman Catholic parish priest at Chesterville, for some time prior to and during the year 1904, and who so continued to be until very early in 1905, was anxious to secure for the plaintiffs the benefit of the taxes of Messrs. McCloskey and O'Keefe, who were Roman Catholics, but who were Public School supporters.

"From O'Keefe, Father Quinn obtained in 1904 a written notice, signed by the former, being a notice such as is mentioned in Section 42. This notice Father Quinn lost or mislaid. He swears that on two occasions in 1904, one being in March or April, at McCloskey's place, and the other being about October, on the public highway, McCloskey told him to put him down as a Separate School supporter for 1905, and he further swears that he never was notified or informed by McCloskey that the latter withdrew the authority so given. Consequently, on January 19th, 1905, Father Quinn wrote out and signed McCloskey's and O'Keefe's names to a notice, such as is provided for by Section 42 of the Separate Schools Act, and handed same on that day to defendant's clerk, he then wrote McCloskey a note informing him of what he had done. The clerk appears to have been ill and absent from his office for a couple of weeks or so, after receiving the notice. On his return to his office he made the necessary entries in relation to the notice so received in the index book mentioned in Section 48 of the said Act. A few hours after making this entry he was waited on by Mr. McCloskey, who told him that Father Quinn had no authority from him to give the notice, and the clerk then placed in the index book, under McCloskey's name, a memo. in red ink as follows: 'Mr. McCloskey says not a supporter.' The assessor, in making up the assessment roll, either ignored the entries in the index book or considered that he should be guided altogether by the statement of the party to be assessed, so when McCloskey told him that he was a Public School supporter he assessed him as such. Why he placed O'Keefe on the assessment roll as a Public School supporter does not appear. Neither the assessor or O'Keefe gave evidence. In any event the assessor