same year, the earlier assessment being for use in respect of taxes to be collected in the same year in which it is made, and the second assessment for adoption and use in the following year, and I take it that sub-sec. 3 of sec. 56 refers to such a position of affairs, and provides that in such case, instead of making the second assessment in the same year, the council may adopt the earlier assessment in lieu of such second one, and then such assessment would again be adopted by the council of the following year; but, in the case of such earlier assessment being adopted in the same year, provision is made for a new revision of the same, whereas none is provided in respect of an assessment made in the fall and adopted in the spring. All these regulations seem to shew that an assessment made so by adoption only becomes a complete and final assessment ready to be used and acted on when it is actually adopted, and as of the date of the by-law of adoption, even although finally revised before that time.

It would seem, therefore, that, inasmuch as the assessment in respect of which the defendant's income is charged and taxed was only adopted and so made a complete assessment for purposes of taxation on the 16th March, 1914, when the by-law of adoption was passed, and inasmuch as at such date the defendant was not a resident of the city of Berlin, his income could not be bound or governed thereby, and the plaintiffs in this action could not recover for taxes levied thereon against him.

As to the second objection made on behalf of the defendant, namely, that the collector's roll, made by the clerk of the municipality from the assessment roll on which the defendant is assessed, is not properly made in pursuance of the provisions of sec. 99 of the Act, inasmuch as it does not contain the information and particulars as to separate rates and charges required to be given therein, I may say that, although, in view of my finding on the other point taken, this may be unimportant to the decision of this case, it may be well to deal with that also. I find, therefore, that there is no column in said roll headed "County Rates," nor under any other columns are there separately set down the sums chargeable for school rates, local improvement rates or otherwise, as required by the said section of the Act; the omission is fatal to the validity of the said roll and renders it a nullity, so that collections cannot be enforced thereunder: Love v. Webster (1895), 26 O.R. 453; McKinnon v. McTague (1901), 1 O.L.R. 233.

It may also be profitable to point out that the collector has