as owner at the time of my election such an estate as does qualify me to act in the office of deputy reeve for . . . and that such estate is (specifying it) and that such estate at the time of my election was of the value of at least, &c., &c." It is to be noted that the value at the time of making the declaration is not required to be set out.

At the time of the election he had a legal estate worth \$4,500 and more—no equitable estate had been carved out of it—now he has the very same legal estate, but it is worth only \$4,500, for an equitable estate has been created cutting down the value. I think that employing the language of sec. 76 Rymal "has, as owner a legal freehold which is assessed in his own name on the last revised assessment roll of the municipality to at least the value of \$4,500."

- But it is argued that mortgagees cannot be considered persons contemplated by the statute—and that they could not qualify unless they were in possession. The rule that mortgagees should not vote unless they are in possession so far as it exists at all is statutory—and an examination of the statutes rather furnishes us with an argument that mortgagees have the same rights as to voting, etc., as any other owner of a freehold, unless they are expressly excluded. The first Act is (1696), 7 & 8 Wm. III. ch. 25, which, by sec. 7, provides that "no person or persons shall be allowed to have any vote in elections of members to serve in Parliament for or by reason of any trust estate or mortgage, unless such trustee or mortgagee be in actual possession or receipt of the rents and profits of the same estate; but, that the mortgagor or cestui que trust in possession shall and may vote for the same estate, notwithstanding such mortgage or trust " As it was only freeholders who were given the right to vote, it seems to me that the Parliament considered a mortgagee a freeholder, and considered that he would have the right to vote unless specially legislated against. The same provision, excluding mortgagees and trustees not in possession, appears in (1832), 2 Wm. IV. ch. 45, sec. 23 and in (1843), 6 & 7 Vict. ch. 18, sec. 74.

There are cases in which a mere trustee had been held not entitled to vote, e.g., Jones' Case, South Grenville, H. E. C. at p. 176; but that was because of the words "in his own right" shewing that it was a real beneficial ownership that is required.