

The intention of the Legislature in making the "taxes due" a special lien on the lands was not to give a new or additional means of realizing, which might have the effect of accelerating the time for selling, shortening the time for redemption, or otherwise interfering with such right, if not altogether depriving the owner of it, but rather to give the municipality security for such taxes in priority to other claims and encumbrances as mentioned in the Act, until a tax sale or until payment before such sale.

This is not a case where, if a declaratory order were made, consequential relief could be given. Following what was laid down in *Mutrie v. Alexander* (1911), 23 O. L. R. 396, and for the reasons given at p. 401, and in the authorities there cited, I refused the declaration asked by plaintiffs.

As to the claim for payment by defendants of the taxes said to be due and the costs of the order, on the evidence submitted, I think the plaintiffs must fail.

So far as the years 1906 and 1907 are concerned, plaintiffs accepted the company's promissory notes and relied upon that form of payment, and whatever remedy they have against defendants for the taxes for these years is upon the notes and the judgments obtained thereon.

Defendants, too, deny that any taxes are due for any of the years for which plaintiffs make claim, on the ground, amongst others, that the description of the lands contained in the various assessment rolls and collectors' rolls "are ambiguous, erroneous, indefinite and incapable of being identified upon the ground."

Apart from other objections and apart also from any other errors or irregularities which may have occurred in making the assessments for these years (the effect of which I am not now taking into consideration), the evidence submitted by plaintiffs does not shew that there was a compliance with the provisions of sec. 22 of The Assessment Act.

Clause (c) of sub-sec. 1 of sec. 22, is:—

"(c) Land known to be subdivided shall be designated in the roll by the numbers or other designation of the subdivisions with reference where necessary to the plan or survey thereof; land not subdivided into lots shall be designated by its boundaries or other intelligent description."

Clause (d) of that sub-sec. is as follows:—

"(d) Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof or of the whole or portion of any building