

tion of things, in order to affect the qualification of the defendant, must have existed on the date of the election.

The sum of \$170.61 . . . is made up as follows: 1906, income tax, \$37.11; 1907, income tax, \$37.07; 1909, income tax, \$61.29; interest at 5 per cent. \$6.77; 1913, balance on 2nd half of income tax, \$28.37.

The defendant says that he intended to pay and did in fact pay all the taxes for which he was liable down to and including the year 1913. Special circumstances exist in reference to the taxes of 1910, 1911, 1912, and 1913, which I shall deal with later.

As to 1906 and 1907, considering what was done with the rolls and the work of the collector and the letters written by the collector to the defendant and the admission that the taxes for 1908 were paid, I think that a fair inference from the evidence, apart from the testimony of the defendant, is, that these taxes are not a liability of the defendant to the city corporation.

The evidence as to taxes for 1910, 1911, and 1912, is, that the defendant was to be paid a sum of \$2,000 granted to him by the city council and \$300 or thereabouts for costs, salary, or services. The city collector, knowing that the defendant was going away, sent in to the city treasurer a bill or account for all, as he (the collector) thought, that the defendant owed to the city corporation. . . .

[The amount was \$185.64, for taxes, etc.]

The treasurer (Corbett) presented this account to the defendant. The defendant states: "I told Mr. Corbett to deduct from money which he had in his possession belonging to me everything which I owed the city for taxes or for anything else, and I understood he did. . . . I was leaving the corporation . . . and I wanted to have everything in the city hall, so far as I was connected with it, disposed of, cleaned up." He states that he did not ask for any bills or to see them—or even for the amount—but that he told the treasurer to withhold whatever was necessary. The treasurer, instead of withholding the amount of the bills in his hands, deducted one-half from the income tax of 1913—apparently because that half would not fall due until the 3rd December following. The treasurer knew nothing of arrears, if any, prior to 1910, and the defendant was apparently not careful enough to make such inquiry. . . . There was an abundance of money in the hands of the treasurer; the defendant was ready and willing to pay whatever was demanded; and the treasurer did in fact deduct from the defendant's money the sum of \$360.04. . . . In