and put down in the proper column, at $3,800, the land at $400, and the total at $4,200; on which sum taxes had been paid without objection.

In 1913, through clerical error, or other obvious mistake, the value of the buildings, $3,800, was left out of the roll and out of the notice of assessment.

The mistake having been observed by the clerk of the municipality, he made an entry in the next collector's roll, in manner provided by sec. 54, and so, if that section was applicable, corrected the error.

The one contention of counsel for the plaintiff was, that the omission of the value of the buildings was not such a mistake as might be cured by sec. 54, which covers only cases of "land liable to assessment" which "has not been assessed."

The members of the Court were all of opinion, agreeing with the District Court Judge, that sec. 54 was applicable. The buildings were "land liable to assessment," apart from any provisions of the Act, as well as expressly under it: sec. 2 (*h*); and not only so but land which must be separately valued; and it would be quite too narrow a view of the section to confine its beneficial operation to cases in which there had been a total omission to tax; neither its words nor its purposes warranted that.

Appeal dismissed with costs.

SECOND DIVISIONAL COURT. APRIL 4TH, 1919

*BURTON v. HOOKWITH.

Mechanics' Liens — Claims of Material-men — Building not Finished by Contractor—Overpayment by Owner—Contract to Do Entire Work for Stipulated Price—Lump-sum Payable on Completion — Owner not Obliged to Retain Percentage for Benefit of Lien-holders—Mechanics and Wage-Earners Lien Act, R.S.O. 1914 ch. 140, sec. 12.

Appeal by the defendants Milton J. Hookwith and Florence M. Hookwith, the owners, from the judgment of MacWatt, Co. C.J. of Lambton, in favour of the plaintiffs in three actions by material-men against the same defendants, brought to enforce the plaintiffs' liens, under the Mechanics and Wage-Earners Lien Act, and consolidated and tried together.