The grounds of attack were:—(1) That at the time of defendant's pretended election, he was indebted to the city of Ottawa in the sum of $170.61, or some other sum, for taxes.

(2) That at the time of said pretended election he was solicitor for one Thomas O'Connell, of Ottawa, who claimed from the city of Ottawa damages.

(3) That at the time of said election, the defendant was acting as solicitor for one Thomas Clarey, in a proceeding to have a by-law or by-laws of said city of Ottawa quashed.

(4) That the defendant since the election, has continued to act for the said Thomas Clarey in Clarey's proceeding against said city.

(5) That since the said election the defendant had and has claims against the said city for costs of the actions commenced by the said Thomas Clarey.

Other grounds are stated in the notice which were not insisted upon on the argument.

It is asked that the seat of the office of mayor may be declared to be vacant, and that the defendant, McVeitty, may be disqualified to sit in said office.

Pringle, K.C., for relator.

Beament, for defendant.

Hon. Mr. Justice Britton:—As to taxes, R. S. O. (1914) ch. 192, sec. 53, sub-sec. s., is as follows: A person shall not be eligible to be elected member of a council or be entitled to sit or vote therein, who at the time of the election, is liable for any arrears of taxes, to the corporation of the municipality. Liable for, means "obliged in law or equity to pay." And that condition 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 mentioned in the notice of motion is made up as follows:

1906 Income tax	$37 11
1907 " "	37 07
1909 " "	61 29
1913 Interest at 5 per cent.	6 77
1913 Bal. on 2nd year of income tax	28 37
	$170 61

The defendant says he intended to pay and did in fact pay all the taxes for which he was liable down to and in-