own right or in the right of their wives as proprietors or tenants, a legal or equitable freehold or leasehold rated . ." There must have been some reason for introducing the expression "legal or equitable." In the Consolidation of 1873, 36 Vict. ch. 48, sec. 71, another change was made "have . . . in their own right or in the right of their wives as proprietors or tenants, a legal or equitable freehold or leasehold, or partly legal and partly equitable rated . ." This language is unaltered in R. S. O. 1877, ch. 174, sec. 70; 46 Vict. ch. 18, sec. 73; but 49 Vict. ch. 37, sec. 2, changes it to "legal or equitable freehold or leasehold or partly freehold and partly leasehold or partly legal and partly equitable" and this reappears in 46 Vict. ch. 29, sec. 2; R. S. O. (1887), ch. 184, sec. 73; 55 Vict. ch. 42, sec. 73; the revisers, in 1897, under the powers given by 60 Vict. ch. 3, sec. 3, changed the wording into its present form, and the legislature adopted it as R. S. O. (1897), ch. 223, sec. 76; and now it appears as Co. Mun. Act (1903), 3 Edw. VII. ch. 19, sec. 76—the amendment, 6 Edw. VII. ch. 35, sec. 5, not affecting this part of the section.

I think that the Legislature must have had in view the difference between legal and equitable estates; and that the language now employed differing as it does from that formerly used must be given full effect to.

What estate then had Rymal at the time of the election, and what estate has he now?

At the time of the election it is plain that he had the legal estate, and that such legal estate was then worth not only the \$4,500 for which the mortgage was subsequently taken, but also the amount of cash paid by the mortgagor as well. At the present time it is equally plain that he has the legal estate in the land—that the mortgage being in fee, this is a freehold, a "legal freehold." This could be mortgaged or sold at any time, and while it is indeed in equity, but a security for the debt, it is a valuable security—and worth \$4,500. At the time of taking the imperfect declaration there is no question that he could have made the declaration in proper form (owning as he did the whole estate and the sale being still in fieri, and it not appearing that there was any enforceable contract for sale). Whether he can now make the declaration must be determined by the very words of the declaration itself. Leaving out the (for this enquiry) unimportant words it reads thus: "I . . do solemnly declare