

2. Because the valuers were not sworn.
3. Because the oath of office was taken before a person not qualified to administer the same.
4. Because they did not act together.
5. Because the roll was not made in accordance with Art. 718 M. C.
6. Because it was not signed by the valuers nor by the secretary-treasurer employed by them.
7. Because it was not attested before a Justice of the Peace.
8. Because the oath was not taken before a person qualified.
9. Because the attestation was incomplete.
10. Because the words, "and based upon the real and annual value of the property," are omitted in the attestation.
11. Because the roll is illegal, null and void.

And they pray that the roll be annulled and set aside.

To this petition, respondents reply *specially* denying the allegations of petitioners.

Now, as to the procedure in this case, it is under articles 100 and 698 M. C. What are the provisions? Art. 100 M. C., says a roll may be set aside for illegality; may be set aside in the same manner as a municipal by-law. What is the manner? Art. 698: "Any municipal elector in his own name may petition." What is a municipal elector? Art. 291 M. C., gives the definition of municipal elector, and says that every such person may exercise the rights conferred by the Code upon municipal electors. No other can, and I was so impressed with this, that in the case of *Rolfe v. The Municipality of Stoke*, 24 L. C. J., p. 213, acting for the parties in interest, the B. A. Land Co., I advised that they could not petition in their own name, but must act in the name of individuals, municipal electors. I see no reason to alter that opinion. Even the word ratepayer in the interpretation clause, s. 19, sub-sec. 21, is almost made *personal*. On this ground alone I think petitioners must fail. Again, they complain of excessive valuation of their property. The valuation was made. Then the manager applied for a reduction to the municipal council on the day of the revision, August 8, succeeded to the extent of \$25,000.

If dissatisfied what was the remedy provided by the Code? Art. 1061, sub-sec. 3, provides for an appeal whether the decision was made by the council on its own motion or on complaint. Petitioners had an appeal. The reason is evident. The roll should not be annulled because one or more properties are over or under valued. The interested parties can complain by appeal, raising simply the question of the valuation of their own properties without affecting the general roll.

I held this in the Circuit Court, Sherbrooke, in the case of *Brault v. The Corporation of Marsden*, in 1887, in which judgment it was declared: that individual cases of over or under valuation are not grounds for setting aside a valuation roll, but grounds of appeal under Arts. 734, 735 and 1061, M. C.

Again, coming to the facts as proved: Is this Court to set aside a valuation roll when a property bought many years ago for \$30,000, which petitioners' manager valued at \$35,000 (see evidence of Capt. Williams), and upon which many thousands of dollars have since been expended, because it is now valued at \$65,000? Capt. W. Williams (petitioners' manager) in his evidence, says: "What idea I mean to convey is that they (petitioners) have expended, have invested there at the present time \$150,000." Afterwards he says: "The company have sunk \$150,000, the amount of their capital, in that quarry." They erected expensive buildings and plant. Can this Court say under the circumstances, that the whole roll is illegal because this property, a going concern, is assessed at \$65,000? It certainly cannot.

If I am right as to the first point, the technical objections need not be discussed; but as the same questions arise in this and another case, *T. M. Taylor*, petitioner, apart from the question of status, and as the matter is important, we may as well consider them now.

As to first objection, no proof is made of the want of qualification of the valuers, and this ground was not insisted on at the argument. As to objection No. 2, the valuers took the oath of office, June 8, 1887, before the secretary-treasurer (see section 6, M. C.), in his office, in the village of Melbourne, Art. 106, M. C. The office may be