By sec. 33, sub-sec. 2, unoccupied land, the owner of which is resident in the municipality, shall be assessed against him.

By sec. 36, land is to be assessed at its actual value.

By sec. 40, sub-sec. 2, regarding the assessment of vacant land, it is provided that "such vacant land, though surveyed into building lots, if unsold as such, may be entered on the assessment roll as so many acres of the original block or lot, describing the same by the description of the block or by the number of the lot and concession of the township in which the same is situated, as the case may be. In such case the number and description of each lot comprising each such block shall be inserted in the assessment roll, *and each lot shall be liable for a proportionate share as to value and the amount of the taxes, if the property be sold for arrears of taxes.*"

In 1910, by 10 Edw. VII. ch. 88, sec. 39 was remodelled and the above sec. 40 repealed, but the clause as given above was re-enacted in two sub-sections, except that the last words, which I have italicised, were omitted, and in place thereof the words "and the provisions of sec. 127 shall apply" were substituted, and the provisions were restricted to lands in a town or village held and used as a farm, garden, or nursery only, and in blocks of not less than five acres, by any one person.

Dealing with the particular assessments, the following taxes appear to be properly assessed, and in the particulars directed to be filed after the argument in this Court by both parties are not objected to (setting them out.)

There are a few whose descriptions I am inclined to think are sufficiently definite, though objected to (setting them out.)

The taxes on lots grouped thus, 1908, West King north half, 17, 18, 19, East King, 32, 33, 34, should be disallowed, following Blakely v. Smith (1910), 20 O.L.R. 279, and Christie v. Johnston (1866), 12 Gr. 534. It was contended that these cases do not now apply, owing to the amendment made in 1910 by 10 Edw. VII. ch. 88, sec. 23.

Section 127, sub-sec. 1, of 4 Edw. VII. ch. 23, which was the Act in force when the assessments were made, permits an apportionment of taxes in arrear, whenever it is shewn to the Court of Revision or to the council that taxes have become due upon land assessed in one block which has subsequently been divided, and this provision is retroactive. By the statute of 1910 the words "which has subsequently been divided" are struck out.

I am unable to see how this amendment helps the appellants. The section as altered still presupposes an assessment in one