

spect of which the taxes are claimed, he was not a resident of the city of Berlin, and so not liable for any assessment on his income; and further that the collector's roll on which the taxes are charged was not made according to the provisions of the statute, and so a tax founded thereon is invalid.

The defendant resided in the city of Berlin in the year 1913, but removed therefrom and became a resident of the city of Guelph on the 15th November, 1913, and thereafter and during the year 1914 resided in the last named city.

An assessment roll for the city of Berlin was made in the year 1913, and finally revised and certified at the end of that year, pursuant to by-law No. 755 of the consolidated by-laws of said city, sub-sec. 163, passed pursuant to the provisions of sec. 53 of the Assessment Act then in force (now R.S.O. 1914 ch. 195, sec. 56), and in and by the same the defendant's income to the amount of \$1,800 was assessed; and in the following year (1914), by-law No. 1312 was passed by the city council adopting such assessment as the assessment on which the rate of taxation for the said year (1914) should be fixed and levied, and a collector's roll was thereupon made out upon the basis of the said assessment, and the defendant charged thereon as indebted to the plaintiffs in the amount now sued for.

Ordinarily, under the provisions of the Assessment Act, the assessor is obliged to begin to make his roll in the month of February, and to complete the same and deliver it to the clerk of the municipality by the 30th April in each year, and thereupon it must be finally revised by the Court of Revision and the County Court Judge, or as the case may be, by the 1st August in the said year, and such roll, so finally revised and certified by the clerk of the municipality, then becomes and is the last revised assessment roll to be used and taken as a basis for taxes to be levied and collected for the year in which it is made, and is valid and binding upon the parties concerned, except that the jurisdiction of Courts of Revision and of Courts exercising statutory jurisdiction as such is confined to the question whether the assessments are too low or too high, and cannot cause a roll finally revised by them to be conclusive in respect to whether or not property in any case is liable at all for assessment and taxes, such being always open to further revision and question in the proper forum: *City of Brantford v. Ontario Investment Co.* (1888), 15 A.R. 605; *Nickle v. Douglas* (1875), 37 U.C.R. 51.

By sec. 56 of the present Act, R.S.O. 1914 ch. 195, and sec. 53 of the old Act, it is provided specially that in cities, towns, and