

COUNTY COURT OF THE COUNTY OF ESSEX.

DROMGOLE, Co. C.J.

AUGUST 4TH, 1916.

RE WALKERVILLE ASSESSMENT APPEALS.

Assessment and Taxes—Appeal to Court of Revision—Status of Assessor as Appellant—Jurisdiction of Court of Revision—Appeal to County Court Judge—Remedy by Prohibition—Assessment Act, R.S.O. 1914 ch. 195, sec. 69 (1), (3), (5), (19), (21)—Further Appeal—Assessment Amendment Act, 6 Geo. V. ch. 41, sec. 6—Stated Case.

APPEALS by the Essex Terminal Railway Company and others to the Judge of the County Court from decisions of the Court of Revision of the Town of Walkerville, whereby the appellants' assessments, as originally set down in the roll returned by the assessor to the clerk, were increased. These decisions were given at the complaint of the assessor himself, upon the ground that the appellants' properties were assessed too low.

A. R. Bartlet, for the appellants the Sandwich Windsor and Amherstburg Railway.

J. H. Coburn, for the other appellants.

John Sale, for the town corporation.

DROMGOLE, Co. C.J., in a written judgment, said that the objection was taken before him and before the Court of Revision that the assessor had no status as appellant or respondent upon an appeal to the Court of Revision; and, therefore, the Court of Revision was without jurisdiction: sec. 69 (1), (3), (5) of the Assessment Act, R.S.O. 1914 ch. 195; *Re British Mortgage Loan Co.* (1898), 29 O.R. 641. Counsel for the municipality contended that the case cited was no longer an authority because of the amendment of sec. 75 of the Assessment Act, R.S.O. 1897 ch. 224—sec. 72 (1) of the present Act expressly gives to the assessor a right of appeal from the decision of the Court of Revision to the County Court Judge. But (the learned Judge said) the Legislature, while amending sec. 75, had not seen fit materially to amend sec. 71 (substantially contained in sec. 69 of the present Act); and he considered that he was bound by the case cited to hold that the assessor had no locus standi in the Court of Revision.

Counsel for the municipality further contended that under