

from the sewer, were assessed for the remainder of the cost. The appellant appealed against his assessment to the Court of Revision, but his appeal was dismissed, and he then appealed to the County Court Judge, who found that the lands in question would be benefitted by the proposed sewer, but that the assessment was too high, and he reduced it, directing that the amount struck off should be assessed pro rata over the other properties included in the assessment.

Held, that he had no jurisdiction to do so ; and prohibition awarded against the enforcement of his order.

Having regard to the provisions of the Municipal Act, R.S.O. c. 223, ss. 664-685, relating to local improvements, the method of assessment in such a case as this is to determine what proportion of the cost the land fronting on the street shall bear, and what proportion the land not so fronting shall bear, and assess the proportion appertaining to each class according to its frontage, and not according to the proportion of benefit received by each parcel or lot of land.

The County Court Judge could not inquire into the matters dealt with by s. 773 (6), as to lots being unfit for building purposes, because the municipal council had taken no action under that sub-section ; and, if such action had been taken, it would not have been subject to appeal.

History and construction of the legislation commented on.

J. T. Small, for appellant. *Aylesworth*, Q.C., for municipality.

ASSESSMENT CASES.

IN RE APPEAL OF THE ACCOUNTANT OF THE SUPREME COURT OF JUDICATURE OF ONTARIO.

Assessment—Trust moneys on deposit to the credit of Accountant of Supreme Court, Ontario.

The city assessed, as personalty vested in a trustee, the moneys at the credit of the accountant of the Supreme Court of Judicature for Ontario, in the bank (excluding investments) at the sum of \$400,000. On appeal to the County Judge from a confirmation by the Court of Revision of such assessment :

Held—1. Such moneys were assessable as personal property, and properly assessed as trust moneys, in the name of a trustee, the accountant of the Supreme Court.

2. These moneys were not held for Her Majesty or for the uses of the province, but in trust for the individuals entitled to such moneys, and that such moneys were therefore not exempt from taxation.

3. The assessment should be increased beyond the said sum of \$400,000 to the amount of the actual amount of such uninvested moneys standing to the credit of the accountant of the Supreme Court at the date of the hearing of the appeal.

[Toronto, Nov. 17, 1898—McDougall, Co.J.]

The assessment department of the city of Toronto this year, for the first time, claimed the right to assess moneys paid into Court and standing at the date of the assessment to the credit of the accountant of the