

McGILLIVRAY, Co.C.J., in a written judgment, said that the plaintiffs sought to recover from the defendant \$126.98 for municipal taxes for 1912 and 1914 upon the income received by the defendant as a Judge of the County Court of the County of York.

The defendant did not dispute the amount, but contended that the income derived from his office was exempt from taxation.

After full consideration, the learned Judge said, he felt that he should follow the decision in *Abbott v. City of St. John* (1908), 40 S.C.R. 597.

Under the provisions of sec. 95 (2) of the Assessment Act, R.S.O. 1914 ch. 195, the action might have been brought in a Division Court.

There should be judgment for the plaintiffs for \$126.98 and costs on the Division Court scale, with the right to the defendant to set off his costs of defence, as between solicitor and client, to be taxed on the County Court scale.