

The
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No. 12

APPELLATE DIVISION.

SECOND DIVISIONAL COURT.

MAY 22nd, 1916.

*RE TOWNSHIP OF STAMFORD AND COUNTY OF
WELLAND.

Assessment and Taxes—Equalisation of Assessments—Fixed Assessments of Properties in Townships—Validation by Statute—Exemptions—Application to County Rates—Assessment Act, R.S.O. 1914 ch. 195, secs. 3, 4, 40, 85, 86, 87, 89.

Appeals by the Municipal Corporations of the Townships of Stamford, Crowland, and Thorold, the Towns of Welland and Thorold, and the Village of Port Colborne, from an order of the Judge of the County Court of the County of Welland equalising the assessment for the county for the year 1916.

The appeals were heard by MULOCK, C.J.Ex., MEREDITH, C.J.C.P., RIDDELL, LENNOX, and MASTEN, JJ.

D. Inglis Grant, for the Corporation of the Township of Stamford.

H. S. White and J. F. Gross, for the Corporations of the Townships of Crowland and Thorold and the Town of Welland.

T. F. Battle, for the Corporation of the Town of Thorold.

G. S. Macdonald, for the Corporations of the Villages of Port Colborne and Humberstone and the Township of Humberstone.

M. Brennan, for the Corporations of the Townships of Pelham and Wainfleet.

G. H. Pettit, for the Corporations of the Township of Bertie and Town of Bridgeburg.

L. C. Raymond, for the Corporation of the County of Welland.

MULOCK, C.J.Ex., in a written opinion, said that the Council of the Townships of Stamford and the Councils of other minor

*This case and all others so marked to be reported in the Ontario Law Reports.