

SECOND DIVISIONAL COURT.

JANUARY 19TH, 1917.

## \*HISLOP v. CITY OF STRATFORD.

*Assessment and Taxes—Assessment Roll—Description of Land—Duty of Assessor—Remedy by Appeal to Court of Revision—Assessment Act, R.S.O. 1914 ch. 195, secs. 53, 54, 69, 70, 79, 82, 83—Local Improvement By-law—Validity—Municipal Act, 1903, secs. 420 (3), 672 (1)—Purchase of Debentures by Municipality itself.*

Appeal by the plaintiffs from the judgment of LATCHFORD, J., ante 191.

The appeal was heard by MEREDITH, C.J.C.P., FERGUSON, J.A., and RIDDELL and ROSE, JJ.

T. Hislop, for the appellants.

R. S. Robertson, for the defendants, respondents.

MEREDITH, C.J.C.P., reading the judgment of the Court, said that what was objected to and found fault with was the action of the assessor in setting out in the assessment roll some of the details of the assessment: it was said that in some respects, in his description of the lands, he did not fully comply with that which the Assessment Act, R.S.O. 1914 ch. 195, required him to do; and that, as to part of the intended taxation, a by-law authorising and requiring it was not altogether in conformity with the provisions of the Municipal Act under which it was enacted; and also that, as the municipality had not sold to a stranger the debentures provided for by the by-law, there could be no taxation under it.

The first-mentioned matters were things over which the Courts of Revision of assessments, provided for in the Assessment Act, now had complete control, with full power to make all such changes, and give all such relief, as the nature of the case might require, if any; and so they were not the proper subject of an action in this Court, as they might be if the case were one in which there was no power in the municipality to tax; or one with which the Courts of Revision had not power to deal properly. If the appellants were right in their contention in this respect, the proper remedy for all that they complained of was an alteration of the assessment roll so that it might be in the form they contended for, and that remedy the Courts of Revision could apply, and this Court could not: see the Assessment Act, secs. 53, 54, 69, 70, 79,