

DIARY FOR JULY.

1. Frid. Dominion Day. Long Vacation begins. Last day for County Treasurer finally to examine assessment rolls, &c.
3. SUN. 3rd Sunday after Trinity.
4. Mon. County Court (except York) Term begins. Heir and Devisee sittings commence. Last day for notice of trial for County Court York.
9. Sat.. County Court Term ends.
10. SUN. 4th Sunday after Trinity.
12. Tues. General Sess. and County Court sittings York.
17. SUN. 5th Sunday after Trinity.
19. Tues. Heir and Devisee sittings end.
22. Frid. St. Mary Magdalene.
24. SUN. 6th Sunday after Trinity.
25. Mon. St. James.
31. SUN. 7th Sunday after Trinity.

The Local Courts'

AND

MUNICIPAL GAZETTE.

JULY, 1870.

EXEMPTIONS FROM TAXATION.

The recent case of *Pirie and The Corporation of Dundas*, reported in 29 U. C. Q. B. p. 401, is an important decision as to the exemption of manufactures from taxation, under 31 Vic. ch. 30, sec. 44, and as to power of municipality under that act.

Section 44 of the Ontario Act, 31 Vic. ch. 30, as our readers are aware, empowers municipal corporations to exempt from taxation for not more than five years manufactures of woollen, cottons, glass, paper, and such like commodities.

Under this section a by-law was passed by the Corporation of the Town of Dundas, enacting that every person or firm thereafter commencing any new manufacture of the nature contemplated by the section, who should employ therein more than \$1,000, and pay to operatives more than \$30 weekly, should be exempt for five years as to such property.

It was provided that the property should nevertheless be assessed, but entered in a separate page of the assessment roll, and that the clerk was to post up a list of such property, and the Court of Revision should hear and determine complaints against such exemptions, and if they were sustained should place the property on the roll in the ordinary column.

The persons claiming exemption were also required to file yearly a statement, verified under oath, shewing the capital employed and the sum paid for wages.

Upon the question being brought before the Court of Queen's Bench on a motion to quash the by-law in whole or in part for illegality, on the grounds that the by-law and its several provisions were in excess of the powers conferred on municipal corporations by the Legislature: that the by-law was for the exemption of "manufactures," not "manufacturers:" that it discriminated between old and new manufactures, in favor of the latter as against the former: that it did not specify the particular classes of manufactures nor name the manufacturers intended to be exempted: that it delegated to others the power to make such exemptions: that it provided for the amendment of the assessment rolls, authorized extra judicial oaths, and assumed to confer powers and to impose duties on the Court of Revision, &c.

It was held, that the by-law was bad, for exempting new manufactures only in preference to those of the same kind already established, and for exempting only those persons doing a specified amount of business.

The Court thought, however, that all manufacturers of the same trade might be exempted, so as to give them an advantage over other trades.

It was also held, that the by-law would not have been bad for exempting manufactures instead of manufacturers, nor for requiring the oath, nor on account of the provisions as to the assessment of the property and the reference to the Court of Revision.

But it was doubted whether it would have been objectionable to empower the mayor or the clerk to decide upon applications for exemption.

We learn with much pleasure that Mr. Gowan, Judge of the County Court of the county of Simcoe, and Chairman of the Board of County Judges, has started on a trip to England and the Continent for the benefit of his health, having been granted a long leave for that purpose should he require it.

If ever a man earned a holiday Judge Gowan has; for twenty-seven years he has been unremitting in the discharge of his judicial duties, and we believe we are correct in saying that the whole extent of his leave during that long period, except on official business, has scarcely exceeded in all four months. The members of the Bar and the officials of the County, on hearing of his in-