

cocks St., Toronto, was assessed \$10,000 on personal property and \$1,990 on real estate, making together \$11,990.00. There was no appeal from the assessment, the amount of same having been arranged by Mr. Vokes and the Assessment Department on July 10, 1902. The tax on this assessment was payable in 1903. The tax on the real estate was duly paid. In November, 1902, Vokes invested \$7,600 of the monies of his personal property assessed as above in a house in the Township of York, and in February, 1903, he invested a further sum of \$2,100 in a house on Palmerston Avenue. In December, 1902, he removed to the Township of York, where he has lived since then and where he paid taxes, in 1903, on the houses purchased by him as above.

*Gideon Grant*, for appellant, contended that by reason of not residing in Toronto during the year 1903, he was not liable to pay taxes assessed on his personal property in Toronto in the year 1902, for the tax year 1903, and that as he had already paid taxes on a part of the personal property so assessed in 1902 by paying same on the property in which he invested his monies in the Township of York he should not be called to pay a double taxation on the same property.

*W. C. Chisholm*, contra.

WINCHESTER Co., J.—The Assessment Act in force in the years 1902 and 1903 being R.S.O. c. 224, ss. 58 and 59, provided for the taking the assessment of all property in Toronto prior to the 30th September, and by sub-s. 5 of s. 59 it was provided that "The assessment so made and completed may be adopted by the council of the following year as the assessment on which the rate of taxation for such year following shall be fixed and the taxes for such following year shall in such case be levied upon the said assessment." Accordingly the assessment made in Toronto during the year 1902, and confirmed as required by the statute, was adopted by the council of the following year as the assessment on which the rate of taxation for 1903 should be fixed and the taxes for 1903 were levied upon the assessment for 1902.

There is no dispute as to the legality of the assessment of 1902 for 1903, and it must therefore be held that the personal property for which Mr. Vokes was assessed was properly assessed to him in 1902 for 1903. Neither is there any dispute that the tax rate of 1903 was made or fixed on the assessment of 1902 pursuant to the statute and the city by-law and the same was entered on the rolls placed in the collector's hands for collection by levy, etc., as provided by the statute.