

Their application was refused, and from that refusal this appeal was taken.

The city council had not passed any by-law under sec. 118, but nevertheless the appellants' application was to be considered and dealt with on its merits: *Re Norris* (1897), 28 O.R. 636.

The appellants were entitled to relief as claimed. They had been assessed for business for the year 1916: they had not carried on business for the whole year, but only for one month of that year; and it was not disputed that the business in respect of which they were so assessed was wholly discontinued and ceased to exist in the first month of the current year.

The appeal was therefore allowed, and it was ordered that eleven-twelfths of the taxes levied in 1916 on the appellants' business assessment be remitted.

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#### CORRECTION.

IN GRAND TRUNK R.W. CO. v. SARNIA STREET R.W. CO.,  
*ante* 384, at p. 385, line 5, delete "not."