and properly assessable as "licensed" hotels, for a business tax. But, subsequently, and before appeal, the local option by-law was passed by the respondents, which deprived the appellants of the opportunity to renew their licenses.

The appellants are now all hotel-keepers, but not "licensed;" and, therefore, they are not in the class of persons mentioned in the Act as liable to business assessment: see the Assessment Act, 4 Edw. VII. ch. 23, sec. 10 (l) (h).

The only hotel-keeper defined by that Act, as liable to a business tax, is "every person carrying on the business of a . . . hotel in respect of which a tavern license has been granted." No tavern license having been granted to any one of the appellants, they are clearly not within the Act.

In America, "hotel" has been held to be a synonym for "inn": *Cromwell* v. *Stevens,* 2 Daly 15.

"I agree that the words 'hotel' and 'tavern" are undergoing a change in their meaning, there being temperance hotels and temperance taverns, as well as houses for the sale of excisable liquors:" per Chitty, L.J., in *Webb* v. *Fagotti,* 79 L. T. R. 684.

"An inn or hotel may be defined to be a house in which travellers, passengers, wayfaring men, and other such like casual guests are accommodated with victuals and lodgings and whatever they reasonably desire for themselves and their horses, at a reasonable price, while on their way:" Stroud's Judicial Dictionary, 2nd ed., 978, tit. "Inn," and cases cited. 'Neither a boarding-house, restaurant, nor coffee-house, is an inn:" *ib.*

Inn, hotel, tavern, public-house, the keeper of which is now by law responsible for the goods and property of his guests, are treated as synonymous in the English Act, 1863, 26 & 27 Vict. ch. 41.

"Taxing Acts must be construed strictly, and any ambiguity will entitle the subject to be exempt from the tax:" Weir's Assessment Law, p. 49, and cases cited.

I order and adjudge that the "business tax" assessed against each of the appellants be and the same is hereby disallowed, and I order that it be struck out of the assessment roll.

And I order the said assessment roll to be amended according to all of the foregoing adjudications.

The appellants, being all clearly entitled to succeed, I allow them their costs.