

COUNTY COURT OF THE COUNTY OF MIDDLESEX.

MACBETH, Co. C.J.

JUNE 22ND, 1916.

RE MACMILLAN CALDER & CO. AND CITY OF LONDON.

Assessment and Taxes—Business Assessment Made pursuant to By-law Passed in 1915—Assessment for 1916 Made in 1915—Business Discontinued Early in 1916—Remission of Taxes for Proportionate Part of Year—Assessment Act, R.S.O. 1914 ch. 195, secs. 56, 118.

Appeal by MacMillan Calder & Co. from a decision of the Court of Revision for the City of London.

George S. Gibbons, for the appellants.

T. G. Meredith, K.C., for the city corporation.

MACBETH, Co. C.J., said that on the 9th July, 1915, the appellants, who were then wholesale merchants, were entered upon an assessment roll of the City of London for a business assessment of \$13,500. The assessment was made in pursuance of a by-law passed under sec. 56 of the Assessment Act, R.S.O. 1914 ch. 195, between the 1st July and the 30th September, 1915. The roll, was returned to the city clerk on the 12th September, 1915: the usual Courts of Revision were held, and the roll finally revised and concluded in the latter part of December, 1915.

The assessment was clearly made for the purposes of the year 1916: *City of Berlin v. Anderson* (1915), 7 O.W.N. 790. It was not made for the year 1915, for in that year the city council adopted an assessment made in the autumn of 1914 as the assessment for 1915, and the taxes for the year 1915 were fixed and levied on the assessment so made and adopted.

The council of 1916 was not obliged to adopt as the assessment for that year the assessment taken in the summer and autumn of the previous year: *Re Dwyer and Town of Port Arthur* (1891), 21 O.R. 175—but it was adopted by by-law on the 10th January, 1916, and it was taken for the sole purpose of being so adopted.

It followed that the appellants' assessment for business in July, 1915, was made for the year 1916.

In January, 1916, the appellants wholly discontinued and wound up their business, and thereafter applied to the Court of Revision, under sec. 118, for remission or reduction of taxes levied or to be levied upon their business assessment for the year 1916.