

SEPTEMBER 17TH, 1907.

C. A.

RIDEAU CLUB v. CITY OF OTTAWA.

*Assessment and Taxes — Social Club — “Business Tax” —
4 Edw. VII. ch. 23, sec. 10 (e).*

Appeal by plaintiffs from judgment of MABEE, J., 8 O.W. R. 106, 12 O. L. R. 275, dismissing an action for a declaration that a business assessment imposed upon plaintiffs, a social club in the city of Ottawa, was illegal and void.

The appeal was heard by MOSS, C.J.O., OSLER, GARROW, MACLAREN, and MEREDITH, J.J. A.

Travers Lewis, Ottawa, for plaintiffs.

T. McVeity, Ottawa, for defendants.

MEREDITH, J.A.:—The appellants were taxed under sec. 10 of the Assessment Act, which provides for the assessment of “every person occupying or owning land . . . for the purpose of any business mentioned or described,” in the section; the only part of which said to be applicable to them being found in these words: “Every person carrying on the business . . . of a club in which meals or spirituous or fermented liquors are sold or furnished” The key-note of the enactment is, therefore, the word “business,” and the real question is, whether the appellants carry on the business of a club.

The word “business,” being but a compound of the word “busy” and the suffix “ness,” has a very wide import, being, even strictly speaking, applicable to anything about which any one or anything may be busied; and so it was quite properly said that one of its synonyms is “affairs;” and this may sometimes be brought home to us when making an un-called for remark, even though the subject of it may be so trifling as the fashion in or becomingness of wearing apparel, by the common observation that “it is none of your business,” that “you had better attend to your own affairs.”

But one of the common uses is to convey the meaning of a trade or occupation carried on for the purpose of profit; that is its use in a commercial sense.