COUNTY OF HURON ASSESSMENT APPEALS.

HIS HONOUR JUDGE DOYLE. JULY 29TH, 1913.

RE RATTENBURY & TOWN OF CLINTON.

RE McCAUGHEY & TOWN OF CLINTON.

RE PIKE AND REINHARDT & TOWN OF CLINTON.

4 O. W. N. 1607.

Assessment and Taxes—Assessment of Hotel Properties—Effect of Local Option By-law—Reduction in Value—Business Assessment —Inapplicability to Hotel without License—Assessment Act, 4 Edw. VII. ch. 23, sec. 10 (h).

DOYLE Co.C.J., *held*, that hotel keepers who are not carrying on the business of a hotel in respect of which a tavern license has been granted are not liable for business tax.

That in fixing the value of hotel property in places which have passed local option by-laws, the assessment must be placed at what these properties would sell for, at the time of the making the assessment.

Squire qui tam v. *Wilson*, 15 C. P. 284, followed.

Appellants' assessments were greatly reduced.

Appeals by **Joseph Rattenbury, John J.** McCaughey, and Thomas G. Pike and Joseph E. Reinhardt, hotel-keepers in the town of Clinton, from decisions of the Court of Revision for the town, affirming the assessments of the appellants.

Yet, as shewn by the case cited, the value of land is the price it will bring at the time it is offered for sale.

Adopting McCaughey's present valuation, for assessment purposes, of his hotel property, including stable and sheds, which I believe to be a reasonable estimate, I order and adjudge that the assessment of the said property be and the same is hereby reduced to $2,500; the rink property to remain at the sum at which it is assessed. There was evidence shewing that the hotel building is from fifty to sixty years old.

I order and adjudge that the assessment of the hotel property, including the stable and sheds, of the appellant Joseph Rattenbury, be and the same is hereby reduced on the assessment roll to $3,500. The buildings on this property are new, and the whole property is certainly worth $1,000 more than the McCaughey hotel property.

And I also order and adjudge that the assessment of the Pike hotel property, including all of the buildings, be and the same is hereby reduced to $800.

As to the business tax, assessed against these appellants, when they were assessed, those three hotels were "licensed,"