Had the learned Judge been hearing the case in the first instance, he would not have convicted on the evidence and would have given the defendant the benefit of the doubt. He was reckless in prescribing as he did, but he may well have acted in good faith, as he had sworn.

As the result of hearing many motions against convictions under this Act, the learned Judge is inclined to believe that there is an impression among magistrates that the Act has done much more than it purports to do. Section 88 shifts the onus, on proof that the accused had in his possession the liquor concerning which he is being prosecuted; but the Act does not abolish the fundamental principle that the accused is to be presumed innocent until guilt is proved, nor does it take away the right of the accused to the benefit of the doubt.

Any unduly harsh administration of the Act is to be regretted, as it tends to create an unnecessary and unjustifiable antagonism to the wishes of the Legislature as embodied in the Act.

The motion should be dismissed, with costs, fixed at \$20.

COUNTY COURT OF THE COUNTY OF YORK.

WIDDIFIELD, JUN. Co. C.J.

JULY 13TH, 1920.

RE ALLEN AND TOWN OF MIMICO.

Assessment and Taxes—Assessment of Land—Value of Land— Evidence—Equitable Assessment—Comparison with Assessment of Adjoining Parcel—Reduction by County Court Judge of Amount of Assessment Confirmed by Court of Revision.

An appeal by Norman Allen from the decision of the Court of Revision for the Town of Mimico confirming an assessment of the appellant in respect of land in the town.

G. T. Walsh, for the appellant.

C. Swabey, for the town corporation.

WIDDIFIELD, Jun. Co. C.J., in a written judgment, said that in 1916 Allen purchased the property in question from a Mrs. Crow for \$13,500. It consisted of a triangular piece of land, with a frontage of 1,056 feet on the main street. At the time of the purchase, Allen was not aware that his vendor had sold to the radial railway company a strip 25 feet wide along about 800 feet