

Rateable
property: what
to include. 3
Edw. VII., c. 19

4. Wherever in The Consolidated Municipal Act, 1903, or in any other general or special Act of this Legislature heretofore or hereafter in force or in any by-law heretofore or hereafter passed under any such Act, the yearly rates or any special rate are expressly or in effect directed or authorized to be levied upon all the rateable property of the municipality for any municipal or school purposes, such rates shall hereafter be calculated at so much in the dollar upon the total assessment of the municipality and shall be calculated and levied upon the whole of the assessment for real property, income and business or other assessments made under this Act. New.

Taxable
property and
exemptions.

5. All real property in this Province and all income derived either within or out of this Province by any person resident therein, or received in this Province by or on behalf of any person resident out of the same shall be liable to taxation, subject to the following exemptions (g) that is to say :

Interest of the
Crown in any
property.

1. The interest of the Crown in any property, including property held by any person in trust for the Crown, or in trust for any tribe or body of Indians. R. S. O., 1897, c. 224, s. 7, par. 1, amended.

Churches, etc.

2. Every place of worship and land used in connection therewith, churchyard or burying ground. (i). R. S. O.,

able income, though, to the extent of ninety per cent. thereof, devisable, pursuant to the terms of the company's special act, as profits among participating policy holders, and not subject to the control or disposition of the company. In re the Canada Life Assurance Company and the City of Hamilton. 25, A. R., 312.

(g) The assessment of property exempt by law from assessment is so far a nullity as to render an appeal to the Court of Revision unnecessary, and the decision of that court or County Judge of no effect. Great Western Ry. v. Rouse, 15 U. C. Q. B. 168 ; London v. Great Western Ry. Co., 17 U. C. Q. B. 262 ; Shaw v. Shaw, 21 U. C. Q. B. 432 ; Shaw v. Shaw, 12 U. C. C. P. 456 ; Nickle v. Douglas, 37 U. C. Q. B. 51 ; Brantford v. Ontario Investment Co., 15 A. R. 605.

(i) Previous to the amendment of this sub-section by sub-section 2 of section 1 of chapter 21, 3 Ed. VII. (O) it had been held, in Haynes v. Copeland, 18 U. C. C. P. 150, that a place of public worship was exempt from local rates ; but it is now expressly provided that land on which a place of worship is erected and land used in connection with a place of worship shall be liable for local improvements. See Consolidated Municipal Act, 1903, chapter 19, 3 Ed. VII. (O), section 683, which is as follows :

683. *Land on which a place of worship is erected, and land used in connection with a place of worship, shall be liable to be assessed in the same way and to the same extent as other lands, for local improvements made or*