

COUNTY COURT OF THE COUNTY OF SIMCOE.

VANCE, Co.C.J.

JULY 31st, 1916.

RE LAKE SIMCOE HOTEL CO. AND TOWN OF BARRIE.

RE TUCK AND TOWN OF BARRIE.

Assessment and Taxes—Assessment Act, R.S.O. 1914 ch. 195, sec. 69 (16)—Value of Lands for Assessment Purposes—Uniformity in Assessment.

Appeals by the hotel company and A. J. Tuck from decisions of the Court of Revision of the Town of Barrie confirming the respective assessments of the appellants in respect of adjoining properties in the town.

D. Stewart, for the appellants.

W. A. Boys, K.C., for the town corporation.

VANCE, Co.C.J., in a written judgment, pointed out the difficulty of arriving at the value of lands for assessment purposes. The proper guide, he said, was to be found in sec. 69 (16) of the Assessment Act, R.S.O. 1914 ch. 195, providing that "the Court may, in determining the value at which any land shall be assessed, have reference to the value at which similar land in the vicinity is assessed." In this case the lands were assessed at \$100 a foot frontage; there had been no sale of similar lands in Barrie; the assessment of the hotel property was at \$13,200 and that of the Tuck property at \$2,200. Value alone is to be considered, as urged by the appellants' counsel, but the assessment should be equitable and fair, and there should be uniformity. Looking at the values put on the different properties on each side of the street in the block of which the two properties form part, the assessments made and confirmed were equitable and fair, and the appeals should be dismissed.