

the common, and generally very successful, expedient of assessing for a large sum—\$35,000. The response was immediate, in the form of a notice of appeal against the assessment, and a request to the commissioner for another blank form so that the several items ineffectually requested return might be made. The form was given and filled in by the respondent himself and sworn to by him: it was then produced before the Court of Revision, and, upon it, the appeal against the assessment was allowed, and the amount of it reduced from \$35,000 to \$5,000.

In the face of these indisputable facts, how was it possible for the respondent in this action, brought to recover the proper tax imposed upon that assessment, to escape payment on the sole ground that he ought not to have been assessed?

Any contention that the assessment appeal was not made by or under the authority of the respondent was futile in the face of admitted facts.

The learned Chief Justice added that he was not inclined to accept as accurate the views expressed by the learned County Court Judge as to the effect generally of a judgment of a Court of Revision upon an appeal such as that made to the Windsor Court of Revision by the respondent; or to say that, upon such evidence as was adduced at the trial of this action, it could not reasonably be found that the respondent continued to be a resident of Windsor until the time of his marriage.

The appeal should be allowed and judgment be entered in the County Court for the amount of these taxes, as well as of those for which the appellants had judgment, with interest as the Act provides, and costs throughout.

Appeal allowed.

SECOND DIVISIONAL COURT.

OCTOBER 3RD, 1919.

ABELL v. VILLAGE OF WOODBRIDGE.

Injunction—Interim Order—Appeal from—Refusal of Appellate Court to Treat Appeal as Motion for Judgment—Appeal from Interim Order Dismissed—Action to be Tried in Ordinary Way.

Appeal by the defendants from an order of MASTEN, J., in the Weekly Court, enjoining the defendants until the trial of the action from entering upon, trespassing upon, or interfering with the plaintiff's property in question in the action. See *Abell v. Village of Woodbridge and County of York* (1919), 45 O.L.R. 79, 15 O.W.N. 363.