

of money as would be due to the said county for a county rate as if the said territory continued to be a portion of the said township and county municipalities." The Commissioners are given power to assess and tax the lands vested in them.

The Commission is not a "municipality" as defined by the Assessment Act.

The county council, for the purpose of raising the money required for its purposes, apportions the sum required among the municipalities over which it has jurisdiction (sec. 86 of the Assessment Act, 4 Edw. VII. ch. 23), upon the basis of the equalized assessment of these municipalities. The municipal assessments of the Wentworth municipalities were equalized in 1900, and this equalization was adopted from year to year, including the year in question. The county rate of so many mills upon the dollar determines the amount to be paid the county by each municipality. Each municipality then proceeds to collect this as an item of the contemplated expenditure from the ratepayer. Each ratepayer's share is ascertained by his own assessment—the assessment of the municipality in no way corresponding with the equalized assessment of the municipality for county purposes.

Section 85 of the Assessment Act provides for the procedure when the boundaries of existing municipalities are altered or when a new municipality is erected within a county. The section does not contemplate the taking of territory from a municipality and vesting it in a Commission. The county has not made any adjustment between the depleted township and the Commission, but has assessed the "Township of Saltfleet (including the Burlington Commission)" for the amount that should be paid by both.

Upon the territory assigned to the Commission being taken from the township, the township ceased to be liable *pro tanto* for the taxes which would be borne by that territory. This amount would not be ascertained by the proportion which the area of the territory bore to the whole township, but by the proportion which the assessment of that area bore to the whole assessment. This must be computed upon the last assessment made upon a uniform basis, and the assessment upon a higher basis made later on for the Commission cannot be considered. Upon the original legislation no hardship would flow from this view, and the county would receive its whole demand—apportioned as I have indicated—from the new township and the Commission. This view is in accordance with the fundamental principles that the tax is upon the property, the township and