

The
Ontario Weekly Notes

Vol. V.

TORONTO, JANUARY 16, 1914.

No. 17

HIGH COURT DIVISION.

LENNOX, J., IN CHAMBERS.

JANUARY 5TH, 1914.

RE COUNTY COURT JUDGES' INCOME ASSESSMENT.

Assessment and Taxes—Liability to Municipal Income Assessment—Salaries of County Court Judges—British North America Act—Authority of Decided Cases.

Appeal by the Judges of the County Court of the County of Lambton from the judgment of the Court of Revision for the Town of Sarnia confirming an assessment of the appellants' official incomes by the assessor for the town in which they lived.

The appeal was heard by LENNOX, J., who was named by another Judge of the Supreme Court of Ontario, under sec. 16 of the Statute Law Amendment Act, 1910, 10 Edw. VII. ch. 26, as a "disinterested person" to hear the appeal, which in the ordinary course would have come before one or other of the appellants as County Court Judge.

D. L. McCarthy, K.C., for the appellants.

John Cowan, K.C., for the town corporation.

LENNOX, J.:—Of the cases which may be binding upon me, the most recent Canadian case is *Abbott v. City of St. John* (1908), 40 S.C.R. 597, holding that a civil or other officer of the Government of Canada may be lawfully taxed in respect of his income as such by the municipality in which he resides. If I am at liberty to do so, I am disposed to follow this judgment; for, although I say it with the very greatest respect for the eminent Judges who have expressed opinion to the contrary, I cannot find anything in the British North America Act which, in my opinion, exempts any judicial income in Ontario from municipal taxation.