9. "Insurance Company" shall mean any company or friendly society or other corporation transacting within Ontario any class of insurance to which The Ontario Insurance Act applies or may hereafter be made applicable by any general or special Act of this Legislature. (b). New. Insurance Company. Rev. Stat., c. 203.

10. "Loan Company" shall mean a "Loan Corporation" within the meaning of The Loan Corporations Act. (c) New. "Loan Company." Rev. Stat., c. 205.

11. A "Trust Company" shall mean a trust company within the meaning of The Ontario Trust Companies Act. (d) New. "Trust Company." Rev. Stat., c. 206.

12. "Last revised assessment roll" shall mean the last revised assessment roll of a municipality; and an assessment roll shall be understood to be finally revised and corrected when it has been so revised and corrected by the Court of Revision for the municipality, or by the Judge of the County Court on appeal as by this Act provided, or when the time within which appeal may be made has elapsed. (e) "Last Revised Assessment Roll."

13. "List of voters" shall mean the alphabetical list referred to in The Ontario Voters' Lists Act. R. S. O, c. 224, s. 2, pars. 11, 12. "List of Voters." Rev. Stat., c. 7.

(See also R. S. O., 1897, c. 1, s. 10.)

3. All municipal, local or direct taxes or rates shall, where no other express provision is made, be levied upon the whole of the assessment for real property, INCOME and business or other assessments made under this Act, according to the amounts assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions. (f). R. S. O., 1897, c. 224, s. 6, amended. All taxes to be levied equally upon all assessments, where no other provision made

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(b) See section 2 of chap. 203, R. S. O., 1897, particularly clauses 27 and 37 to 42 inclusive.

(c) See clause 5 of section 2 of chap. 205, R. S. O., 1897.

(d) See section 2 of chap. 206, R. S. O., 1897.

(e) See sections 65, sub-sections 2 to 19 inclusive; 66, 68, sub-sections 2 to 8 inclusive; and 75 of this Act.

(f) All taxes must be levied equally upon the whole ratable property according to its assessed value, and not upon any one or more kinds of property. Doe d. McGill v. Langton, 9 U. C. Q. B. 91; in re Scott and Ottawa, 13 U. C. Q. B. 346.

The net interest and dividends received by the Canada Life Assurance Company, from investments of their reserve fund, form part of their tax-