

to.
My attention has been drawn to the Hochelaga case (but with all proper respect), I do not see any similarity with the case under consideration. I conclude, therefore, that the act in question only covers and was only intended to cover exemptions from ordinary annual municipal and scholastic taxation. That it does not cover local assessments for local advantages to special proprietors, over which the Corporation has the control, and which it may originate and distribute under its charter the cost of on the proprietors specially benefitted by it. That the judgment is erroneous and should be set aside. In this opinion the majority of the court coincide.

Autorités de l'intimé :

S. R. B. C., ch. 15, s. 77, ss. 2; 37 V., ch. 51, s. 123, ss. 42; 38 V., ch. 70, s. 3; Code Municipal, art. 19; C.C. art. 2009, 2011; 1 M. L. R. C. S., p. 459.

Voici le jugement de la cour:—

Considering that the work done (drain), and for the repayment of the costs of which this action is brought is a work which was on the attributes of the appellant to order to be done and to assess the cost thereof among the persons and upon the property to be benefitted by it; and considering that it appears moreover that this drain was a local purpose, and for the benefit of the res-

humbly advise Her Majesty to affirm their decree and dismiss the appeal of the Bank of Toronto.

The other three cases possess no points of distinction in favor of the appellants. That of the Canadian Bank of Commerce is exactly parallel. The Merchants Bank of Canada has its principal place of business in Montreal, and to that extent loses the benefit of one of the arguments used in favor of the other banks. The Insurance Company is taxed in a sum specified by the Quebec Act, and not with reference to its capital, and so loses the benefit of one of the arguments urged in favor of the banks. The cases have been treated as substantially identical in the courts below, and their Lordships will take the same course with respect to all of them. The applicants in each case must pay the costs of appeal.

Appeal dismissed.

W. H. Kerr, Q. C., for Appellants.
C. A. Geoffroy, Q. C., for Respondent.