

COUNTY COURT OF THE UNITED COUNTIES OF
STORMONT DUNDAS AND GLENGARRY.

LIDDELL, JUN. Co.C.J.

JULY 27TH, 1917.

RE BELL TELEPHONE CO. OF CANADA AND VILLAGE
OF LANCASTER.

*Assessment and Taxes—Telephone Company—Income Assessment—
Village Municipality—Assessment Act, R.S.O. 1914 ch. 195,
sec. 14 (1)—Amendment by 5 Geo. V. ch. 36—Income Derived
from Outside Stations.*

An appeal by the company against the decision of the Court of Revision of the Village of Lancaster confirming the income assessment of the company in that village at the sum of \$2,500.

G. I. Gogo, for the appellant company.

G. A. Stiles, for the respondent village corporation.

LIDDELL, JUN. Co.C.J., in a written judgment, said that the gross receipts of the appellant company, including the receipts from outside stations, for the year 1916, amounted to \$5,230.22; the actual receipts from the village business proper were \$1,222.73—from outside \$4,007.49. The appellant company contended that their assessment should be 60 per cent. on \$1,222.73, i.e., \$733.63; whilst the village corporation maintained that the assessment should be 60 per cent. on \$5,230.22, the total gross receipts of the company in that municipality.

Section 14 (1) of the Assessment Act, R.S.O. 1914 ch. 195, provides that "every telephone company carrying on business in a city, town, village, or police village, in addition to any other assessments to which it may be liable under this Act, shall be assessed for 60 per cent. of the amount of the gross receipts belonging to the company in the city, town, village, or police village, from the business of the company for the year ending on the 31st day of December next preceding the assessment."

In 1915, by sec. 1 of 5 Geo. V. ch. 36, sec. 14 (1) was amended by striking out all the words after "gross receipts" and inserting "from all telephone and other equipment belonging to the company located within the municipal limits of the city, town, village,