

# The Ontario Weekly Notes

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## APPELLATE DIVISION.

SECOND DIVISIONAL COURT.

APRIL 1ST, 1919.

### \*REAMSBOTTOM v. TOWN OF HAILEYBURY.

*Assessment and Taxes—Assessment of Land—Omission from Assessment Roll of Value of Buildings on Land—Entry in Next Collector's Roll—Correction of Error—Application of sec. 54 of Assessment Act, R.S.O. 1914 ch. 195—"Land Liable to Assessment"—Secs. 2 (h), 22 (3), and 40 of Act.*

Appeal by the plaintiff from the judgment of the Judge of the District Court of the District of Temiskaming dismissing an action brought to obtain a declaration that certain taxes for 1913 in respect of a lot in the town of Haileybury were not owing, and formed no charge nor lien upon the lot.

The appeal was heard by MEREDITH, C.J.C.P., BRITTON, RIDDELL, and LATCHFORD, JJ.

R. McKay, K.C., for the appellant.

J. M. Ferguson, for the defendants, respondents.

At the conclusion of the argument for the appellant, the judgment of the Court was delivered by MEREDITH, C.J.C.P., who said that the Assessment Act, R.S.O. 1914 ch. 195, sec. 22 (3), requires that the assessor shall set down in one column of the assessment roll the actual value of the real property assessed exclusive of the buildings thereon; in another column, the value of the buildings as determined under sec. 40; in another column, the total actual value of the lands; and, in another, the total amount of taxable land.

The provisions of the Act had been complied with for years before 1913: the buildings on the plaintiff's lot had been assessed,

\* This case and all others so marked to be reported in the Ontario Law Reports.