

The Ontario Weekly Notes

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COURT OF APPEAL.

JANUARY 24TH, 1912.

RE SANDWICH WINDSOR AND AMHERSTBURG R.W.
CO. AND CITY OF WINDSOR.

Assessment and Taxes—Agreement between Municipal Corporation and Electric Railway and Lighting Company—Construction—Exemptions.

An appeal by the railway company from an order or decision of the Ontario Railway and Municipal Board declaring that, upon the true construction of the agreement between the company and the city corporation, the company's buildings, machinery, etc., and the poles, wires, etc., used in connection with their lighting plant, were not exempt from assessment and taxation, and confirming the assessment of the city commissioner.

The appeal was heard by MOSS, C.J.O., GARROW, MACLAREN, MEREDITH, and MAGEE, J.J.A.

A. H. Clarke, K.C., and A. R. Bartlett, for the appellants.

W. M. Douglas, K.C., and A. St. G. Ellis, for the respondents.

GARROW, J.A.:—Appeal by the railway company from the order of the Ontario Railway and Municipal Board dismissing an appeal from the local assessment of the company's properties at the city of Windsor.

After much puzzling over clause 9* of the agreement in

*"9. The tracks, right of way, wires, rolling stock, and all superstructures and substructures, and all the properties of the said parties of the second part (the appellant company and the City Railway Company of Windsor Limited) not exempted by law from taxes shall, except the real estate not hereinbefore mentioned, be exempt from all taxes other than school rates until and including the 31st day of December, 1922."