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| 1948 *May 28 | THE CORPORATION OF THE CITY OF WINDSOR..... | } | APPELLANT; |
| 1949 *Jan. 7 | FORD MOTOR COMPANY OF CANADA LIMITED..... | | |
| | | AND | |
| | | } | RESPONDENT. |
| | | | |

ON APPEAL FROM THE COURT OF APPEAL FOR ONTARIO

Assessment and taxation—Municipal Income Taxation—Whether appeal under s. 57(3) exhausted by county court judge's decision or further appeal permitted to Ontario Municipal Board and Court of Appeal—The Assessment Act, R.S.O., 1937, c. 272, ss. 57, 60, 84, 123 (as amended by 1939, c. 3, s. 8).

The facts in the case were similar to that in *The Corporation of the City of Windsor v. Hiram Walker-Gooderham & Worts Ltd. and Subsidiaries Holding Co. Ltd.*, v. *The City of Windsor* reported at page 215 of this volume, with the exception that there was no assessment in the year 1941 for 1940 income. The members of the Court were the same, and for the reasons respectively given by them in the *Hiram Walker* case, dismissed the appeal with costs.

L. R. Cumming for the appellant.

G. C. Richardes for the respondent.

Solicitor for the appellant: *Lorne R. Cumming*.

Solicitors for the respondent: *Bartlet, Braid, Richardes & Dickson*.
