

Foreigners in Toronto appear to have some interesting views regarding the powers and purposes of the Court of Revision and, of course, those of the County Judge who hears appeals. For example, a certain property-owner, a woman, appeared before Judge Winchester yesterday and asked that her assessment be reduced.

"What is your property valued at?" asked the court. "I see that it is assessed at \$2,500."

"It is worth \$3,500," replied the appellant.

"Then, how do you think I am going to reduce the assessment?" asked the Judge, in surprise.

"But I cannot pay the taxes," declared the woman.

"Perhaps not, but that is not the city's fault," was the reply.

Another appellant, a fish-vendor, was actually under-assessed, but claimed that he could not pay his taxes because business was dull.

"All I can do is to advise you to go and sell more fish," was the only consolation the court could offer.

That is the difficulty the officials are constantly meeting with. The impression appears to be among certain classes of foreigners that the court's duty is to remit or reduce the taxes where there is difficulty in paying.