

ALIEN ENEMIES CANNOT APPEAL

Have No Standing Now Before the Court of Revision

HOUSEHOLDER IS DEFINED

Discussion Indicates That There Will
be a Big Equalization Take Place
All Over the City.

Chairman P. H. Drayton of the Court of Revision yesterday announced that alien enemies who appeal against their assessment will not be given a hearing. From now on the new rule will be enforced, and special precaution will be taken by the Commissioners to ascertain the nationality of every appellant whose name sounds of foreign extraction.

After Max Weinstein, in reply to several questions, proved to the satisfaction of the court that he was a British subject, he was allowed a cut of \$100 on an \$8,895 assessment at #44 Queen street west.

Nice Point Decided.

The question of what constitutes a householder was raised by Assessor Johnston, who in asking the Commissioners to give a definition, instanced the case of two school teachers who occupied a flat as joint tenants. They claimed exemption from payment of income tax on their salaries of \$1,500 each.

Chairman Drayton said it was obvious that there could be but one head of a household and consequently only one was entitled to exemption. Assessor Johnston suggested that the wording of the act be changed from "householder" to "head of a family."

Once Home of George Brown.

The Commissioners struck \$1,500 off the assessment of the residence of the late Duncan Coulson, and the last house in which lived the late George Brown, at 186 Beverley street. The total assessment was \$40,275, of which the house assessment was \$11,500. The representatives of the Coulson estate claimed it was worth no more than the assessed value.

The establishment of the Toronto Humane Society on McCaul street was the subject of complaint by a number of residents in the immediate vicinity. The appellants claimed that horses were brought in at all hours to be destroyed. For this reason the court reduced the frontage assessment at from \$125 to \$100 a foot.

S. Horneblas objected in vain against an assessment of \$3,295 at 198 McCaul street, and \$3,323 at 200 McCaul street, opposite the Humane Society's property. An admission that he received \$30 a month rent damaged his case.

Children's Aid Appeals.

Judgment was reserved on the appeal of the Children's Aid Society at 226 Simcoe street, assessed at \$7,150. This house is rented to accommodate an overflow of children. The society claimed exemption on the ground that it was a charitable and public institution.

George B. Hill, on behalf of A. G. Strathy, objected to the assessments of \$5,868 on 397 Spadina avenue, \$5,952 on 403 Spadina, \$5,952 on 413 and \$6,048 on 415 Spadina avenue. The assessment is at \$225 a foot.

"We can't sell at the assessed value," Mr. Hill stated, and he offered to give an option for thirty days for the amount at which the properties were valued by the assessors.

Big Equalization Coming.

Mr. J. Nixon of the Assessment Department complained that the department was being loaded up with such options.

"It's unfair that property should be so assessed," retorted Mr. Ardagh. "The assessment should not be based on the imaginary value fixed by the assessor. There will have to be an equalization all over the city and some will have to come down."

"That's what it is coming to," said the Chairman.

"We endeavored to sell at the assessed value," said the appellant.

"Why did you purchase it?"

"We got it on our hands over twenty years ago, and now we can't get rid of it."

The court reserved judgment, but confirmed another assessment appeal against by Mr. Hill of \$2,985 on 42 Cameron street.