

Wed July 1946

Viscount Simon
Lord Wright
Porter
Mackinnon
Sir L. Duff

J. P. Paine KC
B. J. Mackinnon

J. P. Paine
J. P. Paine
J. P. Paine

A. G. C. C. C.
J. P. Paine

11 am. Mackinnon

Property Tax point ?

1. Who was really in occupation as proprietors
2. Question of works of the Bylaws

1 May 1941 - Co. applied to Val. Off. as proprietors of site and assessments

28 Nov. 1941 Co. informed City of 2 contracts made with Govt

12 Dec. 1941 add assessment made for new buildings

28 July 1942 Recd of Transfer registers alternately of just prior work

They were liable to pay tax as occupiers

Charter of Montreal

Art 1.
361
362

[a.c. 1923 City of Mont v of Can.
136 - 362 was intra vires

1st Cont. NCO's Yr
A No

2nd Cont. NCO's Yr
A No

3rd Cont. all NCO's

June 28: 1945 Consultation Fee and 1 Record
1946
4:30 PM Mr. Kenna have copy of Manual
and follow.

4 Year 6 Cl 31 86

23 BR P342
70 Dant Reg. Copy Back

Annual fees
Kenna

Rully Blk. of fund

Pay

in

133.26

Pay

100

246 11 0

5.15 6

38 1 6

5.15 6

71-3.6

155 2 6

5.15 6

38.17 0

38.17 0

5.15 6

248 7 6

243 7 6

514.100

35.1.6
5.15.6
38.17.0

361 - 362a together if city imposes tax on
immov. for that taxable period
(a) by proposing exceptions of art 362
or except the same
(b) by all persons occupying town property
for commercial or industrial purposes

Rests Bylaws

1677.

363

art of Charter

375 - only profits tax

(a)

Rests after Statement of facts

mark. from did not interfere in any way
or regarding the premises

Rests The two contracts

p. 18

2nd day 2 July 1946

10-30 MacKenra (contd) Rests judgments

3rd Day 3/7/46

10.30 Mackenna cont'd

Harding v Her District 1896 12 B 385
Samuel's Law of Tort 10 Edn 83 note 1
Pittman's case 154 L. Times 261

12.30. Jossyth

1st pt. Occupancy.
Art 1701 CC 68 of X

Dickson v Sutherland House 404
P. 632. Use of both cases.

Judgment of Lord Penzance.
P. 655. -

Return on occupancy point
Broken Period

2.30

1478 C.C.

415 CC

Ryde on Rating 8th Edn p. 948 (No 827)

3.15
-

Mackenna (in reply) 2 points

(1) Bona act

(2) True con of subsidiary clause in Charter

3.45

C.A.V.

A
B
C
Z

J.L.
No
Yes
Yes
Yes

Offense
No
Yes
Yes
Yes

Sepe
No
Yes
Yes
Yes

28 June 46 Franco. Co. of Montreal
23 RR. P342
70 On LA City of Baile

Walter & Geo 6 C. 31 86

In the Privy Council. *44, 1946 C.V.B*

No 104 of 1945.

ON APPEAL

FROM THE SUPREME COURT OF CANADA.

BETWEEN

THE CITY OF MONTREAL (Defendants) Appellants

AND

MONTREAL LOCOMOTIVE WORKS LIMITED (Plaintiff)

and The ATTORNEY-GENERAL OF CANADA (Intervenant) Respondents.

**CASE FOR THE APPELLANTS
CASE FOR THE RESPONDENTS
RECORD OF PROCEEDINGS**

Hearing 17 July 1946
July 1st
" 2nd
" 3rd

17th Monday

Per Judges

BLAKE & REDDEN,
17 Victoria Street, S.W.1,
for the Appellants.

Resmit

CHARLES RUSSELL & CO.,
37 Norfolk Street,
Strand, W.C.2,
for the Respondents.

901.9.16

INSTITUTE OF ADVANCED
LEGAL STUDIES,
25, RUSSELL SQUARE,
LONDON,
W.C.1.

