

Supreme Court of Canada
Municipality of Sherwood v. Wilson, (1917) 55 S.C.R. 617
Date: 1917-06-22

Rural Municipality of Sherwood v. Wilson.

1917: May 16; 1917: June 22.

Present: Sir Charles Fitzpatrick, C.J., and Davies, Idington Duff and Anglin JJ.

ON APPEAL FROM THE SUPREME COURT OF SASKATCHEWAN.

Assessment and taxation—Power to revise—Statutes, Sask., 1914, c. 9, s. 1.

APPEAL from the judgment of the Supreme Court of Saskatchewan¹, affirming the judgment of Elwood J. at the trial in favour of the respondents (defendants).

On the 27th December, 1915, the Local Government Board of the Province of Saskatchewan made an order reducing the assessment of some lots belonging to respondents. The appellant contends that the Board had no power to make this order so as to affect the assessment for the year 1915.

The trial judge held that the Local Government Board had power, under section 1 of chapter 9 of the Statutes of Saskatchewan, 1914, at any time during the year, to reverse and adjust assessments made in that year. This judgment was affirmed by the Court of Appeal.

The plaintiff appealed to the Supreme Court of Canada, which, after hearing counsel for the respective parties, reserved judgment and, on a subsequent day, dismissed the appeal with costs.

Appeal dismissed with costs.

Tilley K.C. for the appellant.

Sampson K.C. for the respondents.

¹ 30 D.L.R. 539; 34 W.L.R. 1187.