

1886
 April 30.

THE CORPORATION OF THE CITY }
 OF QUEBEC..... } SUPPLIANTS ;

AND

HER MAJESTY THE QUEEN.....RESPONDENT.

Crown property—Municipal taxes assessed thereon—Liability.

The crown is not liable for municipal taxes assessed upon real property belonging to the Dominion of Canada.

PETITION OF RIGHT for the recovery of a sum of \$1,580.50 alleged to be due by the crown in respect of an assessment of municipal taxes upon property belonging to the Dominion of Canada and situated within the City of Quebec.

The following facts were alleged by the suppliants in their petition :

“ 1. That there is due to the said corporation, by the Government of the Dominion of Canada, the sum of one thousand five hundred and eighty dollars and fifty cents for divers works done, materials furnished, and money disbursed, for sidewalks (trottoirs) in front of the different immoveable properties belonging to the said Government in the said City of Quebec, and other works, as detailed in the bill of particulars hereunto annexed.”

“ 2. Wherefore your suppliants humbly pray that it may be ordered and adjudged by the court that Her Majesty the Queen and the said Government of the Dominion are indebted unto the said corporation of the City of Quebec in the said sum of one thousand five hundred and eighty dollars and fifty cents, and that an order and judgment to the effect thereof be given for the payment of the said sum.”

By his statement in defence Her Majesty's Attorney-

General for the Dominion of Canada pleaded, *inter alia*, as follows :

" 2. Her Majesty's Attorney-General admits that the suppliants performed certain works, furnished materials and expended money for sidewalks in front of the different immoveable properties belonging to the Government of Canada in the City of Quebec, and for other works, as alleged in the suppliants' petition of right."

" 3. Her Majesty's Attorney-General alleges, as the fact is, that the said works performed, materials furnished and money expended, in the said petition mentioned, were not so done, furnished and expended by the suppliants at the request of Her Majesty; but were so done, furnished and expended by the suppliants, in pursuance of and by virtue of certain powers vested in them by the Act of the Province of Canada, passed in the 29th year of Her Majesty's reign, chapter 57, intituled, *An Act to amend and consolidate the provisions contained in the Acts and Ordinances relating to the incorporation of, and the supply of water to, the City of Quebec*, and the several Acts in amendment thereof, and for which the suppliants might make assessments as therein provided; and that the suppliants' claim is for the recovery of the taxes so assessed upon the said lands and immoveable properties of Her Majesty in the City of Quebec; but the said Attorney-General submits that the said lands and immoveable properties are not liable to taxation, and that no action lies against Her Majesty for the recovery of taxes; and Her Majesty's Attorney-General claims the same benefit from this objection as if he had demurred to the said petition."

Issue was joined, and proceedings were thereupon taken as in a case of demurrer.

1886

THE
CORPORATION OF
THE CITY
OF QUEBEC
v.
THE
QUEEN.

Statement
of Facts.

1886

April 30th, 1886.

THE
CORPORATION OF
THE CITY
OF QUEBEC

v.

THE
QUEEN.

—
Judgment.
—

The case was argued before Mr. Justice Fournier.

Pelletier, Q. C. for suppliants;

Hogg for respondent.

Per curiam: The crown is not liable in respect of the claim put forward by the suppliants, and the petition must be dismissed with costs.

Judgment for respondent with costs.

Solicitors for suppliants: *Pelletier & Chouinard*;

Solicitors for respondent: *O'Connor & Hogg*.
