

OPINION OF THE COURT OF COMMON PLEAS, No. 2,
DECEMBER 29TH, 1877.

MITCHELL, J.—This is a bill having for its special and immediate object the prevention, by means of the equitable powers of the Court, of the Collector of Delinquent Taxes from proceeding to levy and collect a sum equivalent to the legal tax rate for the year 1876, upon the Library and Library building of the complainant. The bill charges, and the answer admits, by failing to deny, that the Board of Revision of Taxes, in the exercise of their general jurisdiction over the subject, have declared the property exempt from taxation under the act of May 14th, 1874.

Two questions arise at the threshold of the case:—

1. Has the defendant any authority to enforce the payment of taxes upon property which the Board of Revision has declared exempt; and
2. If he has not, is his proceeding one which the court will arrest by the exceptional remedy of injunction?

Were the payment or exemption from the tax for this single year the only, or even the main subject of dispute, it might be settled speedily and satisfactorily upon the narrow ground of the two questions already indicated. But the bill has a far wider scope in seeking an authoritative and final determination of the liability of the Library and Library building to taxation at all for any year, future as well as past, under existing laws.

Recognizing the importance of a speedy settlement of this question, not only to the complainant but to the public interest which he represents, the City Solicitor, as counsel for the defendant, without conceding the authority of

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