

DECEMBER 1ST, 1913.

*RE OTTAWA YOUNG MEN'S CHRISTIAN ASSOCIATION
AND CITY OF OTTAWA.

*Assessment and Taxes—Exemption—Buildings and Lands of
Young Men's Christian Association—63 Vict. ch. 140 (O.)
—10 Edw. VII. ch. 163, sec. 2—Supplying Lodgings and
Meals to Visitors, not Regular Members—Order of Ontario
Railway and Municipal Board—Appeal.*

Appeal by the city corporation from an order of the Ontario Railway and Municipal Board, dated the 28th February, 1912, declaring the lands and buildings of the association exempt from taxation for the year 1912.

The appeal was heard by MEREDITH, C.J.O., GARROW,† MACLAREN, MAGEE, and HODGINS, J.J.A.

W. N. Tilley and J. T. White, for the appellant corporation.
J. F. Orde, K.C., for the respondent association.

The judgment of the Court was delivered by MEREDITH, C.J.O.:—Unless the facts which were brought out before the Board as to the persons to whom lodgings and means were supplied by the respondent make the conclusion to which we have come on the appeal in the action between the parties in which judgment has just been given (see the preceding case) inapplicable, this appeal fails.

It did not appear from the evidence given at the trial of the action that any but members of the association were provided with lodgings and meals, but upon the hearing before the Board it was shewn that members of other associations and occasionally visiting relatives or friends of members were admitted to these privileges.

It is clear, I think, that this practice does not disentitle the respondent to the exemption provided for by its Act of incorporation. The members of other associations who were admitted to these privileges became what is termed, in club parlance, privileged members, and therefore members for the time being of the association, but not having, in some cases at least, all the rights and privileges of a full member. The association is essen-

*To be reported in the Ontario Law Reports.

†GARROW, J.A., being ill, took no part in the judgment.