

of whom take tuition in art, music, and French at the Convent. These lady students use the primary class-rooms for their general purposes after school-hours. The revenue derived from them is entirely devoted to the purposes of the seminary.

The following questions of law were submitted for the opinion of the Court of Appeal:—

1. Does the letting of rooms to persons other than students of a seminary of learning, in one of the buildings belonging to and used by that seminary for its ordinary purposes—the whole of the income so derived from the building being used for the purposes of the seminary—render the whole of the buildings and property of such seminary liable to taxation?

2. If question No. 1 is answered in the negative, does the letting of rooms to persons other than students of a seminary of learning, in one of the buildings belonging to and used by that seminary for its ordinary purposes—the whole of the income so derived from the building being used for the purposes of the seminary—render the whole of such building in which rooms are let liable to taxation?

3. If questions Nos. 1 and 2 are both answered in the negative, then according to what method should the building in which such rooms are let be taxed?

The case was referred by a Judge of the Court of Appeal to the full Court, and was heard by MOSS, C.J.O., GARROW, MACLAREN, MEREDITH, and MAGEE, JJ.A.

E. Bayly, K.C., for the Attorney-General.

D. J. McDougal, for the Sisters of the Congregation of Nôtre Dame.

J. T. White, for the Corporation of the City of Ottawa.

Moss, C.J.O., said that the Court, having considered the case and the questions submitted, was of opinion that, upon the facts stated in the case, the questions should be answered as follows:—

1. The first question in the negative.
2. The second question in the affirmative.
3. Having regard to the foregoing answers, no answer to the third question is called for.