

It does not seem possible fairly to distinguish it from cases already decided by this Court; *City of Toronto v. Toronto Electric Co.*, 11 O.L.R. 310; *Canadian Pacific R.W. Co. v. City of Toronto*, 19 O.L.R. 661. These decisions were under the R.S.O. 1897 ch. 48, of which the present Act is a re-enactment, and are really decisive of the question now before us.

The application must be refused.

DECEMBER 30TH, 1910.

RE CITY OF OTTAWA AND TOWNSHIP OF NEPEAN.

Municipal Corporations—Annexation of Part of Township to City—Valuation of Assets and Liabilities—Bridges—“Property and Assets”—Municipal Act, 1903, sec. 58 (1)—Arbitration and Award.

Appeal by the Corporation of the Township of Nepean from the order of LATCHFORD, J., ante 49.

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

W. Greene, for the appellants.

W. N. Ferguson, K.C., for the city corporation, the respondents.

MACLAREN, J.A.:—Certain portions of the township of Nepean adjoining the city of Ottawa were annexed to that city, and arbitrators were appointed under sec. 50 of the Municipal Act, 1903, to determine what portion of the debts of the township the city should pay, and what was the value of the interest which the added territory had in the “property and assets” of the township, and which should be paid by the township to the city.

Neither party appealed from that part of the award which determined the amount of the township debts to be paid by the city. As to that part of the award which determined “the value of the interest which the added territory had in the property and assets of the township” the township appealed against an item of \$1,642.91 allowed as the interest of the added territory in certain bridges situated in the remaining part of the township. The assessed value of the added terri-