JUNE 18TH, 1906.

## DIVISIONAL COURT.

## GOODWIN v. CITY OF OTTAWA.

Assessment and Taxes—Income Assessment—Dividends on Shares in Ottawa Electric Company—Agreements between Company and City Corporation—Exemptions—Special Statutes—Assessment Act.

Appeal by plaintiff from judgment of Teetzel, J., 7 O. W. R. 204, dismissing action.

H. S. Osler, K.C., for plaintiff.

T. McVeity, Ottawa, for defendants.

THE COURT (MULOCK, C.J., ANGLIN, J., CLUTE, J.), dismissed the appeal with costs.

MEREDITH, C.J.

JUNE 19TH, 1906.

## CHAMBERS.

## CROWN BANK OF CANADA v. BULL.

Summary Judgment—Rule 603—Defence—Failure to Shew
—Refusal of Leave to File Second Affidavit—Conditional
Leave to Defend—Payment into Court.

Appeal by plaintiffs from order of Master in Chambers, ante 8, upon a motion for summary judgment, giving plaintiffs conditional leave to defend.

F. Arnoldi, K.C., for plaintiffs.

J. F. Hollis, for defendant.

MEREDITH, C.J., dismissed the appeal; costs to defendant in the cause.