

at least of the social and physical, if not also the spiritual and mental, improvement of the members who avail themselves of the privileges it affords to them.

For these reasons, I am of opinion that the first question should be answered in the negative.

The second question presents more difficulty. In order that the buildings and land shall be exempt from taxation, they must be "occupied by and used for the purposes of the association." That they were in 1909 used for the purposes of the association, I have no doubt; but were they "occupied by the association"? In the popular sense of the word "occupied" they were unoccupied until the buildings were made the "headquarters" of the association; but that would, I think, be too narrow a meaning to give to the word as it is used in sec. 11. Occupation does not necessarily involve residence; an enclosed field used in connection with a residence on other land would not be unoccupied, although no one lived there; and I have no doubt that the land of the association was occupied by it within the meaning of sec. 11. But were the buildings occupied by it? They were being used for the purposes of the association, as I have said, i.e., in getting them ready for the transfer to them of the "headquarters" of the respondent; and, upon the whole, I have come to the conclusion that they were also in that way occupied by the association.

For these reasons I would affirm the judgment of the Divisional Court and dismiss the appeal with costs.

No question was raised as to the right of the respondent to a declaratory judgment; and, therefore, I have not considered whether a proceeding of that nature is proper to be taken for the purpose of a determination as to the right of a municipal corporation to impose taxes. I must not, however, be taken to assent to the proposition that such a proceeding is a proper one. The Assessment Act now provides ample machinery for determining such questions, and I am inclined to think that relief must be sought from the tribunals which are by the Act charged with the duty of determining all questions as to assessment, and not by an action in which a declaratory judgment is sought. The inconvenience which may result from the latter course being taken is strikingly exemplified by what has happened in this case—a final judgment as to an assessment of the year 1910 not being obtained until near the close of the year 1913.

*Appeal dismissed with costs.*