

# The Ontario Weekly Notes

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## COURT OF APPEAL.

FEBRUARY 1ST, 1912.

### RE SISTERS OF THE CONGREGATION OF NOTRE DAME AND CITY OF OTTAWA.

*Assessment and Taxes—Exemption—Building Used for Purposes of Seminary of Learning—Letting of Rooms in Building.*

Case referred to a Judge of the Court of Appeal by the Lieutenant-Governor, by orders in council dated respectively the 27th September and the 21st November, 1911, pursuant to the provisions of sec. 77 of the Assessment Act, 4 Edw. VII. ch. 23.

The questions referred arose upon an appeal to the Judge of the County Court of the County of Carleton, by the Sisters of the Congregation of Nôtre Dame, from the decision of the Court of Revision of the City of Ottawa in respect to an assessment under the Assessment Act.

The facts were stated as follows:—

The Sisters of the Congregation of Nôtre Dame are the owners of a property on Gloucester street, in the city of Ottawa, used as a seminary of learning for educational purposes, known as "The Gloucester Street Convent." In 1909, the Sisters acquired an adjoining property, known as No. 50 Nepean street, on which is a building, formerly occupied as a dwelling-house. This building has been attached to the main convent premises by a covered passage-way. Two of the large rooms on the ground-floor have been made into one, which is used as the primary class-room of the Convent. Another large room in the third storey is used as the art studio of the Convent. Of the bed-rooms, five are occupied by Sisters of the Congregation, and nine are occupied by lady students of the Normal School at Ottawa, who take their meals in the main building of the Convent, and some