

The local taxing officer, according to his certificate of 28th January, 1905, considered the objections, and confirmed his taxation, but he did not state "the grounds and reasons of his decision" on them—probably because he was not required to do so by either party.

W. E. Middleton, for plaintiff.

Grayson Smith, for defendants.

The judgment of the Court (MEREDITH, C.J., TEETZEL, J., ANGLIN, J.), was delivered by

MEREDITH, C.J.—It was contended before us by the appellant . . . (1) that . . . the general complaint was not a sufficient objection within the meaning of Rule 1182, and that, therefore, as to all the items not otherwise specified in the objections, the certificate of the taxing officer was final and conclusive (Rule 774); and (2) that upon an application to review the taxation as to any items objected to, it was not proper to refer the items for taxation as upon a revision, and much less to refer the whole bill of costs for taxation in that way.

The Chief Justice appears to have followed the course adopted by the Chancellor in *Quay v. Quay*, 11 P. R. 258 (1886), which is thus stated by him at p. 260: "I have thought it a convenient practice, when any case is made on appeal as to several items or on the ground of general exorbitancy, to refer the whole bill to one of the taxing officers at Toronto as upon a revision: *Snider v. Snider*, 11 P. R. 140."

I am, with great respect, of opinion that the course which the Chancellor is reported to have adopted is not warranted by the Rules or sanctioned by the course of judicial decisions on the provisions of the corresponding English Rules.

The Con. Rules, having been confirmed by legislation, have the same effect as an Act passed by the provincial legislature itself. . . .

[Rules 85, 774, 1182, and 1183, referred to.]

It would seem to be reasonably clear from these provisions that the local taxing officer had in respect of the bill in question no less powers than the taxing officers at Toronto possess for the taxation of costs; that the only remedy for an improper taxation by the local taxing officer is an application to a Judge in Chambers to review the taxation; that only the items objected to in the manner provided by Rule 1182 are open to review; and that, as to all items not so objected to, the certificate of the local taxing officer is final and conclusive.