

On the expiration of the time for redemption after sale all rights of the former owner are barred.

The depositions of a party to an action taken on discovery cannot, when the deponent has died in the interval, be used against the opposite party unless the latter has first used it for his own purposes.

Appeal dismissed with costs.

*George Bell*, K.C., for appellant. *Geary*, J.C., and *Colquhoun*, for respondent.

Ont.]

[June 19.

CANADIAN NIAGARA POWER CO. V. STAMFORD.

ONTARIO POWER CO. V. ELECTRICAL DEVELOPMENT CO.

*Assessment and taxes—Municipal by-law—Exemption from taxation—Validating legislation—School rates—Public Schools Act, 55 Vict. c. 60, s. 4 (Ont.)—Special by-law.*

By s. 4 of the Public Schools Act of Ontario (55 Vict. c. 60) it is provided that "No municipal by-law hereafter passed for exempting any portion of the ratable property of a municipality from taxation, in whole or in part, shall be held or construed to exempt such property from school rates of any kind whatsoever." A similar provision is contained in the Municipal Act (55 Vict. c. 42, s. 366), and both are now to be found in R.S.O. (1914), c. 266, s. 39, and c. 192, s. 396 (e).

*Held*, affirming the judgment of the Appellate Division (30 O.L.R. 378, 384, 391), *DUFF*, J., dissenting, that the application of this legislation is not confined to the case of a by-law passed under the general powers of a municipality, but it applies to limit the effect of a special by-law exempting a company from all municipal assessment "of any nature or kind whatsoever" beyond an amount specified as its annual assessment, even when the by-law was confirmed by an Act of the Legislature, which declared it to be legal, valid and binding "notwithstanding anything contained in any Act to the contrary."

Appeal dismissed with costs.

*Nesbitt*, K.C., *Grier*, K.C., and *Glyn Osler*, for appellants. *Kingstone*, for respondent.

Ont.]

PEARSON V. ADAMS.

[June 19.

*Sale of land—Stipulation as to user—Covenant or condition—Detached dwelling-house—Apartment house.*

In a deed of sale of land it was stipulated that it was "to be