Dartnell, Co. J.] HARRIS *v.* TOWNSHIP OF WHITBY.

Assessment—Parsonage.

Appeal from the Court of Revision of the township of Whitby.

In 1885 two acres of land were conveyed to the Church Society in trust for a churchyard and burial ground for the use of the members of the Church of England. A church and subsequently a parsonage were erected thereon.

Held, that since 1890 the parsonage and a reasonable curtilage surrounding it were liable to taxation for municipal purposes.

Province of Nova Scotia.

SUPREME COURT.

Graham, E.J.] NORTH SYDNEY MINING CO. *v.* GREENER.

Equitable execution—Application for appointment of receiver by way of, under R.S.N.S. c. 104, s. 13, s.-s. 7—Mere convenience not sufficient ground—O. 40, Rules 34, 35.

Application for a receiver by way of equitable execution to realize an amount due to the defendant as mortgagee (the mortgage being not yet due). Under R.S. N.S., c. 104, s. 13, s.-s. 7, enabling the court to appoint a receiver in all cases in which it shall appear to "be just or convenient" to do so. Under R.S. N.S. c. 104, Ord. 40, R. 34, 35, the sheriff may take mortgages in execution and either collect them in his own name, or assign them to the creditor in satisfaction of the execution.

Held (refusing the application), that the provision enabling the court to appoint a receiver did not alter the law which existed before it was passed as to the circumstances in which a receiver would be appointed, and that it would not do so merely because it would be a more convenient way of obtaining satisfaction of a judgment than the usual mode of execution. *Harris* v. *Beauchamp Brothers* (1894), 1 Q.B. 801. *Holmes* v. *Millage* (1893) 1 Q.B. 551. *Manchester Banking Co.* v. *Parkinson*, 22 Q.B.D. 173. Cases decided in respect to a similar provision in England followed. [See also *Pacific Investment Co.* v. *Swann*, ante p. 107.]

W. A. Henry, for plaintiff. *F. Mathers*, for defendant.