

Two questions are raised by the appeal: (1) whether that part of the land and buildings of the association which is used for bed-rooms, sleeping-rooms, or dormitories, or for the purpose of lodging or the giving of meals, is liable to taxation; (2) whether the lands and buildings were liable to taxation in the year 1909.

The answers to these questions depend upon the meaning of the Act 63 Vict. ch. 140, intituled "An Act to Incorporate the Ottawa Young Men's Christian Association."

[Reference to the preamble and secs. 1, 2, 3, 7, 8, 10, and 11 of the Act.]

The provisions of secs. 4, 5, 6, and 9 throw no light upon the questions to be considered; and need not be referred to.

When the "association" was incorporated, it was possessed of land and buildings upon and in which its work was carried on. In 1906 the respondent purchased another site, and in 1907 began the erection upon it of a new building; the building was not completed until some time in the year 1909, and it was not until that year that, as the general secretary testified, the new building was made the "headquarters of the association." In this new building there have been provided nearly 100 bed-rooms, which are let to and occupied by members of the association, and meals are also supplied in the building to members, but no part of the revenue of the respondent is used or applied for any purpose but that of carrying on its work.

It was argued by Mr. Tilley that the exemption for which sec. 11 provides is applicable only to the buildings which belonged to the association at the time of its incorporation and the land on which they were erected; but that is not, in my opinion, the meaning of the section. According to the statutory canons for the interpretation of Acts of the Provincial Legislature, the law is to be considered as always speaking; and, so used, it is plain that the application of sec. 11 is not so limited unless, as was also contended, the words "the buildings of the Young Men's Christian Association of the City of Ottawa" require that that meaning should be given to the section. It was argued that where in the Act the association before its incorporation is intended to be referred to, it is called the "association," and where the incorporated body is intended to be referred to, it is called the "corporation." Doubtless that is the case in most of the sections, but it is not so in the 8th section, perhaps owing to a mistake of the draftsman; nor is it in the 4th line of sec. 11, where "association" is used to designate the incorporated body.

It is to be observed also that it is not the buildings of the