

Meredith, C. J.] STRUTHERS v. TOWN OF SUDBURY. [Jan. 7.

*Assessment and taxes—Exemptions—R. S. O. c. 224, s. 7, s.-s. 5—Public Hospital.*

The Sudbury General Hospital was the property of private individuals, and the profits derived from carrying it on belonged to them; it had not a perpetual foundation; no part of its income was derived from charity; it was not managed by a public body; but one object of it was the benefit of a large class of persons; and the Ontario Legislature had placed in the list of institutions named in schedule A. to the Charity Aid Act, R.S.O. 1887, c. 248, and declared it to be entitled to aid under the provisions of that Act, subjecting its by-laws to the control of the Executive Government and the hospital itself to Government inspection.

*Held*, that it was entitled to exemption from municipal taxation as being a "public hospital" within the meaning of s.-s. 5 of s. 7 of the Assessment Act, R. S. O. c. 224. *Blake v. Mayor, etc., of London*, 18 Q.B.D., 437, 19 Q.B.D. 79, distinguished.

*Aylesworth*, Q. C., for plaintiffs. *W. R. White*, Q. C., for defendants.

Meredith, C. J., Rose, J., MacMahon, J.] [Jan. 7.

MAISONNEUVE v. TOWNSHIP OF ROXBOROUGH.

*Ditches and watercourses—Award—Engineer—Jurisdiction—Omissions—Declaration of ownership—Friendly meeting—57 Vict. c. 55, ss. 7, 8—Directory provisions—Waiver—Validating clause, s. 24.*

The landowner who initiated the proceedings under the Ditches and Watercourses Act, 57 Vict. c. 55, upon which the township engineer acted in making an award, had not filed a declaration of ownership pursuant to s. 7, although he was in fact the owner of the land mentioned in the notice as belonging to him, and had not caused a "friendly meeting" to be held pursuant to s. 8, before filing his requisition.

The plaintiff whose lands were affected by the award, contended that the filing of the declaration and the holding of the meeting were acts essential to the jurisdiction of the engineer attaching.

*Held*, that the provisions of ss. 7 and 8 should be treated as directory only.

*Held*, also, following *Moore v. Gamgee*, 25 Q.B.D. 244, that the plaintiff's objections were such as could be waived, and had been waived by her appearing before the engineer and contesting the right of the initiating landowner to have the ditch made on her land and at her expense, without objecting to the engineer's jurisdiction.

*Held*, also, that s. 24 of the Act applied so as to validate what was done by the engineer, in spite of the omissions.

*Aylesworth*, Q. C., for the plaintiff. *Leitch*, Q. C., for the defendants.