

# The Ontario Weekly Notes

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No. 10

## APPELLATE DIVISION.

FIRST DIVISIONAL COURT.

MAY 12TH, 1920.

### \*NOBLE v. TOWNSHIP OF ESQUESING.

*Assessment and Taxes—Lands Acquired by Upper Canada College—Exemption from Taxation—Upper Canada College Act, R.S.O. 1914 ch. 280, sec. 10—Amending Act, 9 Geo. V. ch. 80—Substitution by Court of Revision of Tenant as Person Assessed—Assessment Act, sec. 69 (16)—Notice—Invalid Assessment—Curative Provisions of sec. 70—Land Made Assessable in Hands of Tenant—Construction of Statute—Declaration—Appeal—Costs.*

Appeal by the defendants from the judgment of RIDDELL, J., ante 60.

The appeal was heard by MEREDITH, C.J.O., MACLAREN, MAGEE, and FERGUSON, JJ.A.

W. N. Tilley, K.C., and E. Martin, for the appellants.

A. C. McMaster, for the plaintiff, respondent.

THE COURT allowed the appeal as to the declaration made in the judgment of RIDDELL, J., and dismissed the appeal as to the assessment of 1919; no costs of the appeal to either party; the plaintiff to have the costs of the action, exclusive of the appeal, fixed at \$60.

\* This case and all others so marked to be reported in the Ontario Law Reports.