

"3. And this Court did not see fit to make any order as to costs."

I think the form is right—there is no necessity for and no sense in setting out the facts and principles upon which we arrived at our result, any more than in the ordinary case of appeal; our conclusions are conclusions of law and not of fact. We do not say that as a matter of fact the value of the land, etc., is so much: but as a matter of law the Board should on the facts as found fix the value, etc., at so much.

Mr. Watson asked us to add the following: "This order shall not be deemed to operate as an adjudication or estoppel between the parties hereto upon the question of actual value for the purpose of assessment, under the Act, of the property of the appellant company."

Had this been suggested upon the "settling of the minutes," it would probably have been inserted, and Mr. Osler does not object to its being inserted now. But on mature consideration I think it should not be made part of the "opinion." We are passing upon matters of law arising in the appeal, and not on questions of fact. We are certifying to the Board our opinion on these matters of law, and we should not in such opinion add what the effect may or may not be. There can be no objection, however, to our saying here that the "opinion" has, in our view, no effect as a *res adjudicata* in any future assessment: nor do we express any opinion as to the actual value of the land or as to the amount at which the value would or should have been fixed had the proceedings taken a different course.

Motion dismissed with costs.

APRIL 20TH, 1915.

WIGMORE v. GREER.

Execution—Leave to Issue—Construction of Judgment.

Appeal by the defendants Jane Greer, Ethel May Greer, and Thomas Graves Meredith, executors of Benjamin W. Greer, deceased, from the order of SUTHERLAND, J., ante 250, giving the plaintiff leave to issue execution against the appellants under a consent judgment pronounced by FALCONBRIDGE, C.J.K.B., on the 10th June, 1914.