

DECEMBER 1ST, 1913.

*OTTAWA YOUNG MEN'S CHRISTIAN ASSOCIATION v.
CITY OF OTTAWA.

*Assessment and Taxes—Exemption—Buildings and Lands of
Young Men's Christian Association—63 Vict. ch. 140 (O.)
— Construction — “Purposes” — “Object” — Bed-rooms
Rented to Members and Meals Supplied—Occupation of
Building—Declaratory Judgment—Jurisdiction of Court—
Resort to Statutory Tribunals.*

Appeal by the defendant corporation from an order of a Divisional Court of the High Court of Justice, the reasons for which are reported in 20 O.L.R. 567.

The appeal was heard by MEREDITH, C.J.O., GARROW,[†] MAC-LAREN, MAGEE, and HODGINS, J.J.A.

W. N. Tilley and J. T. White, for the appellant corporation.

J. F. Orde, K.C., for the plaintiff association, the respondent.

The judgment of the Court was delivered by MEREDITH, C.J.O.:—The action was brought for the purpose of obtaining a declaration that certain lands and buildings of the respondent were exempt from taxation in the years 1909 and 1910. By the judgment of the trial Judge it was declared that they were exempt from taxation in the year 1909, and the appellant was perpetually restrained from levying and collecting any taxes in respect of them for that year, and it was also declared that so much of the lands and buildings “as is or may be used as bed-rooms, sleeping-rooms, dormitories, or for the purpose of lodging or the giving of meals, is not exempt from assessment or taxation, and the said portion of the said lands and building shall be assessed and taxed in like manner as other lands and buildings in the said city.”

On appeal the Divisional Court affirmed this judgment as to the taxes of 1909, and reversed so much of it as declared that a portion of the lands and building was liable to assessment and taxation; and the appellant now appeals from the order of the Divisional Court.

*To be reported in the Ontario Law Reports.

[†]GARROW, J.A., being ill, took no part in the judgment.