

ARDAGH, Co.J.—At the election for municipal councillors for the town of Midland, held in January last, the respondent was declared duly elected, as having the second highest number of votes.

At the hearing before me the respondent was examined on behalf of the relator. His evidence, so far as it is material, was as follows:—

That he was a member of the firm of Chew Bros., which consisted of his father, George Chew, one Edwin Leatherby, and himself. Up to about 3 years ago the firm consisted of George Chew and his brother Thomas Chew.

In 1902 or 1903 respondent and Leatherby purchased the business, and in 1904 (about midsummer) George Chew became and still continues to be a member of the firm, but no writing passed, only "word of mouth."

The property assessed consists of some 12 or 13 acres leased by the Grand Trunk Railway Company to George Chew and Thomas Chew (Chew Bros.) in September, 1895, for a term ending 31st December, 1905.

The Grand Trunk Railway Company are the owners of considerable property (of which the above 12 acres form a part), and they are assessed for and pay taxes on the same upon an assessment of \$75,000, by an agreement with the town, confirmed by 61 Vict. ch. 47, upon the entire property of the company.

Upon the 12 acres so leased, buildings of various sorts to the value of \$30,000 at least (the respondent stated) have been erected and are owned by the firm of Chew Bros., the railway company having no interest therein.

Under an agreement made by Chew Bros. with the corporation in 1894, the assessment of the former was fixed at \$2,000, but their agreement had to be confirmed by an Act of the provincial legislature (3 Edw. VII. ch. 65), which enacted that "the assessment of the said property of the said Chew Brothers, being the mill yard and buildings connected with and used by the said Chew Brothers in their business, is fixed for all purposes, including school rates, at the sum of \$2,000 for the years 1903, 1904, and 1905."

The following is an extract from the assessment roll of Midland for last year, 1904:—

"200 Chew Bros. Con. 1 Tay, Pt. of 108. G.T.R. lease.

201 Leatherby, Edwin, M.F.F.

202 Chew, Manley, M.F.F. \$2,000.00."

From this it would appear that they are not styled tenants, but freeholders,—that being the word for which the