

LATCHFORD, J., in a written judgment, after setting out the facts and referring to secs 22, 43, and 133 of the Assessment Act, R.S.O. 1914 ch. 195, found that there had been in the assessment of the plaintiffs' property a substantial compliance with the requirements of the Act. The acreage of the portions of park lots 428 and 429 included with the house which the plaintiffs used as a private hospital was not stated in the assessment roll; but there was no evidence that the area was known to the assessor. It could not be accurately ascertained from a blue-print which was in evidence. An approximation could be arrived at, but only after determining by the use of a scale-rule the distances unstated on the plan and then making laborious computations of the numerous irregular areas. No such duty is cast upon an assessor. The particulars he is required to set down are such as are obtainable "according to the best information to be had after diligent inquiry." The assessor did all that the statute required him to do.

The plaintiffs also attacked a local improvement by-law, contending that the frontage and special rates were not set out in the by-law, but only in a schedule thereto; but the schedule was part of the by-law. The by-law was passed in 1910, under sec. 672 (1) of the Municipal Act of 1903, 3 Edw. VII. ch. 19, and it complied with all the material requirements of the Act.

There was a valid assessment for the general rate and for the local improvement.

*Action dismissed with costs.*

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SUTHERLAND, J.

DECEMBER 1ST, 1916.

ROCK & POWER MACHINERY LIMITED v. KENNEDY  
MACHINERY AND ENGINEERING CO.

*Writ of Summons—Service out of the Jurisdiction—Contract—  
Place of Making—Place of Performance—Co-defendant  
Resident in Jurisdiction not Served—Rule 25 (e), (g)—Non-  
disclosure of Facts—Judgment—Proceedings Set aside—Costs.*

Motion by the defendant company to set aside an order made by the Master in Chambers on the 12th January, 1916, allowing the plaintiffs to issue a concurrent writ of summons for service out of the jurisdiction on the defendant company, and to set aside the writ issued pursuant thereto, the service thereof upon the