

LAW SOCIETY--IN THE MATTER OF APPEAL OF THE REVEREND S. M.

As to the annual grant to be made it appears that there are now 196 members who pay an annual subscription of \$2.00, and half of this amount is payable by practitioners resident elsewhere in the county.

The subscription paid by the members of Law Associations in outer counties is, in most cases, \$5.00 per annum. Some pay \$10.00, but the great number of practitioners resident in Toronto makes the burden much lighter in this case.

The annual expenses of the Society for librarian's salary, insurance, and contingencies, would, probably not exceed \$550.00.

An annual grant, equal to \$2.00 for each member of the Association paying his annual subscription of \$2.00, and of \$2.00 for member paying his annual subscription of \$1.00, would provide a sum quite sufficient to keep up the library in a very satisfactory manner.

9. In accordance with the above recommendation, if approved of by Convocation, Rule 142 might have to be reconsidered to meet the special case of the grant to this Association.

EDWARD MARTIN,
Chairman.

Statement of Money paid the County Libraries' Associations from 1st January, 1885, to 17th May, 1886.

NAME.	Date.	Initiatory.	Annual.	Total.
		\$ c.	\$ c.	\$ c.
Hamilton..	1885	576 00	297 50	.....
	1886	.....	379 92	1253 42
Middlesex.	1885	480 00	180 00	.....
	1886	.....	187 50	847 50
Peterboro'..	1885	184 00	85 00	269 00
Frontenac.	1885	.....	36 00	.....
	1886	.....	42 50	78 50
Bruce.....	1885	.....	29 10	29 10
Brant.....	1885	.....	82 00	.....
	1886	.....	71 00	153 00
Welland....	1885	200 00	.....	200 00
Lindsay....	1885	340 00	.....	.....
	1886	.....	85 00	425 00
Essex.....		147 00	.....	147 00
		\$1927 00	\$1475 52	\$3402 52

REPORTS.

ASSESSMENT CASES.

IN THE MATTER OF THE APPEAL OF
REVEREND S. M.*Exemptions—Superannuated minister.*

M., a superannuated minister of the Methodist Church of Canada, claimed that as a clergyman or minister of religion in actual connection with the Methodist Church doing duty as such, and having no other business or calling, the property on which he resided was exempt from taxation under sec. 12, cap. 42, 48 Vict. Ont.

Held, that such property was not exempt.

[Prescott—McDonald, Co.J.]

The Reverend S. M. appealed to the Court of Revision of the town of Prescott, against being assessed for certain real estate in said town—the ground of the appeal being as stated in the head note above. Against the decision of such court he appealed to the County Judge of the County Court of the United Counties of Leeds and Grenville, on the ground that such decision was against law and evidence.

The section or sub-section of the Act upon which he relied, was the new sub-sec. 23 of section 6 of the Assessment Act, as enacted by sec. 12 of cap. 42 of the Ontario Statutes, 48 Vict. It reads as follows:

(23) The stipend or salary of any clergyman or minister of religion, while in actual connection with any church, and doing duty as such clergyman or minister, to the extent of one thousand dollars and the parsonage when occupied as such or unoccupied, and if there be no parsonage the dwelling house occupied by him with the land thereto attached, to the extent of two acres, and not exceeding two thousand dollars in value. This sub-section shall not apply to a minister or clergyman whose ordinary business or calling at the time of the assessment is not clerical, though he may do occasional clerical work or duty.

The appellant, having been sworn, testified to his being a minister of the Methodist Church and superannuated. That superannuated ministers are stationed in a certain sense. They must be somewhere, in connection with some district, so that they can be called upon if needed. That he be called upon to act for another minister, and if in health must comply. That he is on the plan with local preachers for work. A minister is superannuated, and his superannuation allowance fixed and paid, by the conference. Old age