

ment of the Judge of the District Court of the Provisional Judicial District of Rainy River, referred by an order in council approved by His Honour the Lieutenant-Governor on the 10th day of July, A.D. 1912, to a Judge of this Court, and by him referred to the full Court for hearing and adjudication, this Court is of opinion:—

1. That the time for appealing to the Court of Revision against the assessment in this matter was one month after the time fixed for returning the assessment roll: R.S.O. 1897 ch. 225, sec. 43, amended by 4 Edw. VII. ch. 24, sec. 5(2).

2. That the right of a ratepayer to appeal from the decision of the Court of Revision to the District Court Judge has not been taken away, or interfered with by the appeal to the Ontario Railway and Municipal Board given to a person assessed for over \$10,000, but not to the adverse party in such appeal: 5 Edw. VII. ch. 24, sec. 1, amending R.S.O. 1897 ch. 225, sec. 45, giving an appeal from the Court of Revision to the District Court Judge; 5 Edw. VII. ch. 24, sec. 3, amended by 6 Edw. VII. ch. 31, secs. 51, 52, and 10 Edw. VII. ch. 88, sec. 18.

3. That, notwithstanding such appeal to said Board by the person assessed in this matter, it was the duty of the District Court Judge to hear and dispose of the appeal properly brought before him by the ratepayer.

The decision of the said Board not having been brought before this Court by appeal or otherwise, no opinion is expressed regarding it.

MEREDITH, J.A. (dissenting), was of opinion, for reasons stated in writing, that, whether this case came within the provisions of the general enactment respecting the assessment of property in this Province for the purpose of municipal taxation, or within those of the special enactment respecting the establishment of municipal institutions in territorial districts, upon that subject, the proceedings before the District Court Judge, after the appeal to the Railway and Municipal Board, were wholly unwarranted, as well as objectionable from every proper point of view.

*Questions answered as stated by MACLAREN, J.A.*