

tive of any assessment of land under the Act, every person using or occupying land in the municipality for the purpose of any business mentioned or described in this section should be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him as follows:—Sub-s. F. "Every person carrying on the business of what is known as a club, in which meals or spirituous or fermented liquors are sold or furnished for a sum equal to fifty per cent. of the assessed value. The Rideau Club was incorporated by 59 Vict. c. 129(O), for social purposes, the persons therein named together with such others as should thereafter become members being made a body corporate and politic, with power to purchase real estate for the purposes of the club, and to make rules, etc. There was no capital stock, nor anything to declare dividends upon, and it was stated that none had ever been paid, nor was it intended that there should be any division of the earnings. No member had a proprietary interest in the club that he could sell or assign, while in the event of death nothing passed to his representatives. The club was maintained by the entrance fees and annual subscriptions. Meals and liquors were furnished to members and their guests, there being an annual loss in connection with the dining-room, while the price charged for liquors was only intended to cover cost and breakage.

*Held*, that the club was properly assessed for business tax under s. 10 of the Assessment Act.

*Travers Lewis*, for plaintiffs. *Taylor McVeity*, for defendants.

Mabee, J.]

CORBETT v. CORBETT.

[June 22.

*Improvements—Made after demand of possession—Mistake of title—Delay in bringing action—Lien—Reference.*

The defendant and a life tenant of certain lands lived together thereon, the defendant bona fide believing that the land was, or would be hers on the life tenant's death. After the life tenant's death, the defendant continued living on the land and made improvements thereon. About a year and a half after the life tenant's death the defendant was served with a notice demanding possession, such notice stating that unless such possession was given within a reasonable time a writ would be issued; but no action was taken upon it, and the defendant, who was an illiterate woman, remained in possession, and, under such be-