

Courts, such as he seeks in these actions, of the true meaning and construction of the several documents under which the exemptions in question are claimed.

With the variations as to the mandamus which I have suggested, the appeals should otherwise, in my opinion, be dismissed.

Moss, C.J.O., and MACLAREN, J.A., concurred.

OSLER, J.A., for reasons stated in writing, agreed with the judgment of MacMahon, J., as regards the construction of the by-law. He referred to Maxwell on Statutes, 4th ed., p. 122; Craies on Statute Law, 4th ed. (Hardcastle), pp. 173-4; *Minot v. Leman*, 20 Beav. 27; *Canadian Pacific R. W. Co. v. City of Winnipeg*, 30 S. C. R. 558; *Regina ex rel. Harding v. Bennett*, 27 O. R. 314, 318.

With respect to the contention as to the remedy by appeal to the Court of Revision, he said:—

Having regard to secs. 57, 62, and 63 of the Assessment Act, relating to the Court of Revision and its duties, and the right of a municipal elector to complain of the wrongful omission of any person from the assessment roll and the procedure provided for the trial of complaints, I think that, if I had been trying this case alone, I should have held that the plaintiff was bound to resort to the summary method of procedure provided for by the Act: *Barraclough v. Brown*, [1897] A. C. 615; *Attorney-General v. Cameron*, 26 A. R. 103; *Canadian Land and Emigration Co. v. Township of Dysart*, 12 A. R. 80, 83; *Grand Junction Waterworks Co. v. Hampton*, [1898] 2 Ch. 331; *Offen v. Rockford Rural Council*, [1906] 1 Ch. 342; and similar cases. Clearly, in an action constituted as the present, the utmost relief the plaintiff could have would be a declaration of the true construction of the Act and by-law, as the council does not assess and levy the rate. My learned brothers, or a majority of them, are of the opinion that, having regard to the discretionary power reposed in the Court as to making declaratory orders, the present is a proper case in which to make one: *Elsden v. Hampstead Corporation*, [1905] 2 Ch. 633, 642; *West Ham Corporation v. Sharp*, [1907] 1 K. B. 445. On the whole, though my doubts are not entirely laid, I will not dissent from that result, as, on the score of convenience at all events, it is persuasive, and the plaintiff as a municipal elector is interested and the term of exemption will not expire for several years.

MEREDITH, J.A., dissenting, was in favour of allowing the defendants' appeals and dismissing the actions.