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No. 3.

HIGH COURT OF JUSTICE.

LATCHFORD, J.

SEPTEMBER 28TH, 1910.

RE CITY OF OTTAWA AND TOWNSHIP OF NEPEAN.

Municipal Corporations—Annexation of Part of Township to City—Valuation of Assets and Liabilities—Bridges—“Property and Assets”—Municipal Act, 3 Edw. VII. ch. 19, sec. 58 (1)—Arbitration and Award—Valuation of Bridges—Liability and Interest—Set-off.

Appeal by the Corporation of the Township of Nepean from an award of arbitrators appointed to determine the reciprocal rights and liabilities of the two municipal corporations, arising out of the annexation of certain parts of the township of Nepean to the city of Ottawa, upon the ground that the amount found payable by the township corporation to the city corporation should be reduced by \$1,642.91.

Wentworth Greene, for the township corporation.

T. McVeity, K.C., for the city corporation.

LATCHFORD, J.:—The issue between the parties is, whether or not certain bridges erected by the township on original road allowances fall within the words “property and assets” used in sub-sec. 1 of sec. 58 of the Consolidated Municipal Act, 3 Edw. VII. ch. 19, which, so far as material, is as follows:—

“After an addition has been made to a . . . city by the annexation of an adjoining . . . portion of a township, the city . . . whose limits has been so extended shall pay to the township . . . from which the additional territory has been taken, such part, if any, of the debts of the township . . . as may be just, and shall be entitled to receive from and be paid by the said township the value of the interest which at the time of