

nical terms. Lord Coleridge, C.J., observed, in the case of *The Queen v. Peters*, 16 Q.B.D. 636, at p. 641, that he was quite aware "that dictionaries are not to be taken as authoritative exponents of the meaning of words used in Acts of Parliament." In this case, however, the dictionaries give no light; it is the case of the use of common words to describe something new, of a technical character, about which this Court has no knowledge nor any evidence.

In my opinion, the only proper answer to give to the questions is, that they are all questions of fact which can be properly determined only upon competent evidence, of which there is none.

JANUARY 15TH, 1913.

*RE TOWN OF FORT FRANCES AND ASSESSMENT OF
A. S. W.

Assessment and Taxes—Appeal to Court of Revision—Time for Assessment Acts and Amendments—Act respecting Municipal Institutions in Territorial Districts—Appeals from Court of Revision—Appeal by Person Assessed—Appeal by Opposing Ratepayer—Forum—District Court Judge—Ontario Railway and Municipal Board—Conflict—Construction of Statutes.

Questions referred, under the Assessment Act, by the Lieutenant-Governor in Council to a Judge of the Court of Appeal, and referred by a Judge to the Court.

The questions arose out of the provisions of various statutes by which rights of appeal are given from the judgment of a Court of Revision to a District Court Judge and also to the Ontario Railway and Municipal Board.

The case was heard by GARROW, MACLAREN, MEREDITH, and MAGEE, J.J.A., and LENNOX, J.

J. Bicknell, K.C., for the Corporation of the Town of Fort Frances.

No one appeared for the individuals interested.

The judgment of the majority of the Court was delivered by MACLAREN, J.A.:—Upon the facts contained in the state-

*To be reported in the Ontario Law Reports.