

CANADIAN PACIFIC RY. V. HARRISTON—IN RE LAVEN V. ST. THOMAS—JOLIFFE V. BOARD OF EDUCATION.

assessed at \$100 per acre; but in 1885 on their reverting to the original owner they were only assessed at \$32 per acre.

On an appeal to the county judge by the company Mr. MacMurchy (Wells, Gordon & Sampson) for the appellants contended that the roadway should only be assessed on the basis of the lots in which it actually lay, and that the assessment of the town lots or unopened road allowances, none of which was intersected by the railway, should not be regarded in arriving at the assessment contemplated by the Act R. S. O. c. 180, s. 26, sub.-s. 1. He referred to *G. W. R. Co. v. Rouse*, 15 U. C. Q. B. 168; *Re Midland Railway Co. and Uxbridge*, 19 C. L. J. 330, 347.

Ebbels, for the respondents, contended that the clause in the statute should be construed as meaning that the assessment of the town lots, etc., adjoining the roadway should be taken into account as well as the lots in which the roadway actually was located, and that inasmuch as the railway had, to some extent, stopped the progress of the town northwards and prevented town lots being laid out north of the track the railway should be assessed on the basis of town lots being laid out on both sides of the track.

DREW, Co. J., allowed the appeal reducing the assessment of the land to \$230 being the average \$27 obtained from the farm lots in question. He held that the statute was imperative and that the roadway must be regarded as so much land belonging to the farm lots in question, and should be assessed accordingly.

IN RE LAVEN AND ST. THOMAS.

Assessment Act sec. 33—Salaried officer of railway company having business all along the line—Where to be assessed.

[St. Thomas.]

Appeal from the Court of Revision of the City of St. Thomas.

This appellant resided in Hamilton. He was a salaried officer of the Michigan Central and Canada Pacific Railway Companies. He had an office where the headquarters of his department were situated at Toronto, but his duties were not confined to that city, but were performed as occasion required all over the lines of the above railway.

HUGHES, Co. J.—The appellant is not assessable in Hamilton, where he resides, at all, unless he is required to perform duties or discharge functions of his office there.

He comes to St. Thomas to perform duties as occasion requires, more or less frequently, during the season of summer excursions. St. Thomas

is the headquarters of the Canada Southern Railway, which has been leased to and is operated by the Michigan Central Railroad Company, a foreign corporation, and he comes to these headquarters to perform that part of his duties occasionally.

In the absence of any certificate of his being otherwise assessed under the provisions of the 33rd section, I think he is rightfully assessed in respect of the amount of his salary at any of the municipalities in which he does not reside but performs duties, and St. Thomas being one of these the assessment is right.

Appeal dismissed with costs.

NINTH DIVISION COURT, LEEDS AND GRENVILLE.

JOLIFFE V. BOARD OF EDUCATION OF SCHOOL SECTION NO. 6 IN TOWNSHIP OF YONGE AND ESCOTT REAR.

High school master's salary—Release from engagement—Vacation.

[Brockville.]

This is an action in which plaintiff sought to recover the sum of \$41.66 as balance of salary claimed to be due him as head master of the high school at Farmersville in the County of Leeds.

The facts appeared to be that plaintiff was engaged by defendants for the year 1884 at a salary of \$1,000 per annum. No document under seal was executed, but a resolution of the Board was passed. The Board was a union Board. The plaintiff, desiring to obtain another situation sent to the trustees a letter dated 23rd July, 1884, resigning his position, such resignation to take effect on the 30th August then next. By resolution of the Board, passed at a meeting held on the 23rd July or shortly afterwards, the resignation was accepted. According to the evidence the question of salary was discussed orally by the plaintiff and some of the trustees. At the meeting Mr. Saunders, one of the trustees, says plaintiff said: "he would leave whole matter of salary with Board. He was asked how much he would take and answered \$650. We were willing to give \$600. Afterwards I said we would give \$625." Another trustee swore that the plaintiff said he was entitled to the whole of the vacation. Mr. Saunders said he was only entitled to \$600. The plaintiff said he would leave the matter with the Board, and after more conversation said he would take \$650. Mr. Brown, another member of the Board, swore that there was a difference of opinion among the trustees as to allowing plaintiff to go: