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HON. MR. JUSTICE MIDDLETON. JANUARY 14TH, 1914.

RE MINING LOCATIONS, D. 199, ETC.

5 O. W. N. 756.

*Mines and Minerals—Supplementary Revenue Act—7 Edw. VII. c. 9 as Amended by 1 Geo. V., c. 17, s. 3—Summons under—Application to Make Absolute—Requirements of Notice—Co-owners—Who are—Dismissal of Application.*

MIDDLETON, J., held, that a summons issued under the Supplementary Revenue Act, 7 Edw. VII., c. 9, as amended by 1 Geo. V., c. 17, s. 3, should specify the amount of taxes due upon the locations and the exact amount payable by the addressee, should require payment within three months, and should name a day after such three months when cause could be shewn before a Judge why the summons should not be made absolute.

That the statute only applies to co-owners and this does not cover the case of mortgagor and mortgagee.

Application by one A. M. Hay to make absolute a summons issued under sec. 20 (a) of the Supplementary Revenue Act (1907), 7 Edw. VII. ch. 9, as amended by 1 Geo. V. ch. 17, sec. 3.

E. W. Wright, for the applicant.

HON. MR. JUSTICE MIDDLETON: — The order served was made by my brother Lennox on 31st July last. I have spoken to him about the matter, and he tells me that an application was made before him for a summons under the statute, but that he is in no way responsible for the form the proceedings have taken.

The so-called summons is in the form of a mandatory order directed to the owners of the mining locations in question, directing them to "make payment of the taxes due under sec. 16 of the Supplementary Revenue Act 1907, as amended by 1 Geo. V. ch. 17, within three months from the service of a copy of this order."