

were "actually used and occupied by such seminary," and that it was and is maintained for educational purposes, and probably also for religious purposes, is not open to question; but it was argued that the whole profits from it were not devoted or applied to philanthropic, religious, or educational purposes *only*. . . . In my opinion, that contention is not well-founded. . . . The profits from the school are, I think, clearly devoted to one or other of the purposes mentioned in clause 3a, and to such purposes only.

The second parcel consists of 203 feet of land on Cathcart street, 295 feet on Water street, and 290 feet on Sussex street; and is composed of lots 1, 2, 3, and 4, and the west one-third of lot 5, on Water street, and lots 1, 2, 3, and 4, and the west quarter of lot 5, south of Cathcart street. Upon part of this parcel there is a convent building, which is the home of the members of the community and in it or from it are carried on or directed the various activities of the community. There are 180 members, of whom 98 are regular sisters, 24 lay sisters, and 58 novices; 43 of them teach in the separate schools of Ottawa, and 9 in a separate school carried on in the convent building, and 6 give instruction to the novitiates in the building. All but the last-mentioned are paid salaries by the Separate School Board, but what they receive is handed over to and used by the community in carrying on its work. . . .

The part of the building rented to the Separate School Board has not been assessed, and no question as to it arises on the appeal. The vacant land which is used in connection with the hospital is exempt from taxation, the hospital being admittedly exempt. That part of the building is used as an alms house is not, I think, open to question. That the part of the building used as a chapel is exempt from taxation is also clear. The part occupied and used by the members of the community is also, I think, exempt, for the reasons I have given in dealing with the first parcel. The convent is, in my opinion, a charitable institution conducted on philanthropic principles, and not for the purposes of profit or gain within the meaning of clause 9 of sec. 5 of the Assessment Act.

The objects of the community are the dissemination of education, secular and religious, the care of the sick, and the relief of the poor. If it be necessary, as contended by the appellant, in order that an institution may be properly designated a charitable institution, for those having the charge of it to devote the proceeds derived from it to charitable purposes, that condition is