

Board under sec. 13 of 5 Geo. V. ch. 18, and the Board gave permission to build the roadway of that width. Before determining the apportionment of the additional cost, the Board very properly asked the opinion of the Commission. The Board, however, did not adopt in its entirety the "tentative apportionment" of the Commission, but made a change, as they had the right to do. The Board thought the apportionment made by the Legislature of the cost of the original roadway a reasonable apportionment, and thought that the additional cost should be divided in the same proportion. There was nothing to indicate that the Board did not exercise the statutory discretion in good faith; but the Corporation of the Township of Etobicoke complained and asked leave to appeal.

If there were any matter of law even fairly arguable, the inclination of the Court would be to grant leave to appeal; but here the legislation was perfectly clear and unambiguous, the statutory bodies had exercised their statutory powers in the way prescribed by the statute and in good faith, and the Board had not misconstrued the law in any particular.

Motion refused with costs.

SECOND DIVISIONAL COURT.

JUNE 26TH, 1917.

*CITY OF TORONTO v. MORSON.

Assessment and Taxes—Taxation by Municipalities of Salaries of Federal Officers—Powers of Provincial Legislature—Exemptions—Assessment Act, 4 Edw. VII. ch. 23, secs. 2 (8), 5 (14); R.S.O. 1914 ch. 195, sec. 5 (15)—Omission of Word "Imperial."

Appeal by the defendant from the judgment of McGillivray, Co. C.J., 11 O.W.N. 195, in favour of the plaintiffs, the Corporation of the City of Toronto, in an action brought in the Court of the County of Ontario, to recover municipal taxes for the years 1912 and 1914 in respect of the income of the defendant as one of the Junior Judges of the County Court of the County of York for those two years.

The appeal was heard by MULOCK, C.J.Ex., HODGINS, J.A., RIDDELL, LENNOX, and ROSE, JJ.

Robert A. Reid, for the appellant.

Irving S. Fairty, for the plaintiffs, respondents.

* This case and all others so marked to be reported in the Ontario Law Reports.