

The defendants disputed the validity of the determination of the assessors.

The action was tried without a jury at Ottawa.

A. H. Armstrong, for the plaintiffs.

G. McLaurin, for the defendants.

SUTHERLAND, J., in a written judgment, referred to the Public Schools Act, R.S.O. 1914 ch. 266, sec. 29 (1), (8), (9), and the Assessment Act, R.S.O. 1914 ch. 195, sec. 50; and said that he saw no warrant for the assessors to do other than take the two completed assessments for the one year, and, from the total of these and a comparison of the proportion which each bore to the whole, figure and estimate the proportion of the annual requisition made by the Board for school purposes to be levied upon and collected from each respectively. There was no warrant for one assessor assuming that he had the right to ignore the proper amount of the assessment in the municipality represented by him and admitting and allowing it to be trebled, or for the other assessor acquiescing in such a course. It was not intended that the Act should clothe the assessors with any such discretion or power.

The determination of the assessors was therefore invalid.

The course of the defendants in connection with the matter was an extraordinary one; and there should be no costs to either party.

Action dismissed without costs; the plaintiffs to be at liberty to take out of Court a sum of \$1,500 paid in by the defendants.

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MATHIEU v. LALONDE.—SUTHERLAND, J.—JULY 9.

*Limitation of Actions—Possession of Land—Payment of Taxes—Absence of Agreement.*—An action to recover possession of land; tried without a jury at Ottawa. The defence was that the plaintiff's claim was barred by the Limitations Act. SUTHERLAND, J., in a written judgment, after setting out the facts, said that the plaintiff relied upon *East v. Clarke* (1915), 33 O.L.R. 624; but in that case it was held that there was an express agreement by the defendant to pay the taxes as rent; while in this case no such express agreement was proved, nor was it proved that the taxes were paid as rent within the meaning of the statute. The defendant had enjoyed such continuous, uninterrupted, and adverse possession, as to extinguish the paper-title of the plaintiff. Action dismissed with costs. R. A. Pringle, K.C., for the plaintiff. M. J. Gorman, K.C., for the defendant.