

DECEMBER 1ST, 1913.

*RE CITY OF OTTAWA AND GREY NUNS.

Assessment and Taxes — Exemptions — Land and Buildings — Seminary of Learning — Philanthropic, Religious, and Educational Purposes — Convent and School — Chapel and Almshouse — Hospital — Sisters of Charity — Society Incorporated by 12 Vict. ch. 108 — Amending Act 24 Vict. ch. 116 — Assessment Act, 1904, sec. 5, clauses 3a, 9.

An appeal by the Corporation of the City of Ottawa from an order of the Ontario Railway and Municipal Board, dated the 5th March, 1912, allowing an appeal from a decision of the Court of Revision confirming an assessment of real property owned by the respondents, a body corporate bearing the name of "The Community General Hospital Alms House and Seminary of Learning of the Sisters of Charity at Ottawa," having been incorporated by 12 Vict. ch. 108, by the name of "La Communauté des Révérendes Sœurs de la Charité," and the name having been changed by 24 Vict. ch. 116.

The appeal was heard by MEREDITH, C.J.O., GARROW,† MACLAREN, MAGEE, and HODGINS, J.J.A.

W. N. Tilley and J. T. White, for the appellants.

H. M. Mowat, K.C., and D. J. McDougall, for the respondents.

The judgment of the Court was delivered by MEREDITH, C.J.O.:— . . . The lands as to which the questions for decision have arisen consist of different parcels: the first being part of a block in the city of Ottawa bounded by Rideau street, Cumberland street, Besserer street, and Water street. In the building erected on part of this parcel a ladies' boarding and day school is carried on, and the land not occupied by the buildings is used as a playground for the pupils attending the school. This property is, in my opinion, exempt from taxation under the provisions of clause 3a of sec. 5 of the Assessment Act, as enacted by sub-sec. 2 of sec. 1 of ch. 88 of the Ontario statutes of 1910. . . . That this land and the buildings on it are and were the property of "a seminary of learning," and are and

*To be reported in the Ontario Law Reports.

†GARROW, J.A., being ill, took no part in the judgment.