Board of Commissioners — *Contract—Breach—Statutory Restrictions—Evasion of Statute.*]—The waterworks system of the city of Windsor is, by 37 Vict. c. 79 (O.), placed under the management of a board of commissioners, who are authorized to collect the revenue, paying to the city any surplus over expenditure for maintenance, and to initiate works for the improvement of the system, the necessary funds in that event to be supplied by the city. The total expenditure is limited to $300,000, to be provided from time to time by by-law of the council, and not more than $20,000 to be expended in any one year without the assent of the ratepayers. A majority of the commissioners wished to make certain improvements, but, on finding that the cost would be over $40,000, decided to carry out at the time only one-half the proposed scheme, and they entered into a contract with the plaintiffs to do work of the value of $20,000. No by-law had been passed by the council, and at the time more than $280,000 had been expended by the city for waterworks purposes, and the plaintiffs knew these facts. After a small portion of the work had been done, a ratepayer threatened litigation, and the commissioners instructed their engineer not to issue a progress certificate, and the plaintiffs brought this action to recover the value of the work done:—Held, that the commissioners had in good faith divided the work; that there was, therefore, no illegal evasion of the statutory restrictions, and that the contract was not invalid on this ground. But held, also, that the commissioners were merely statutory agents of the city, and that, as there was no by-law of the council, and the statutory limit of expenditure was to be exceeded, the contract was not binding. *McDougall* v. *Windsor Water Commissioners*, 27 A. R. 566.

By-law — *Rates — Discount — Public Buildings.*]—By 35 Vict. c. 79 (O.), as amended by 31 Vict c. 41 (O.), the corporation of a city was empowered in regard to the city waterworks, to fix the price, rate, or rent which any owner or occupant of any house, lot, &c., in, through, or past which the water pipes should run, should pay as water-rate or rent, whether the owner or occupant should use the water or not, having due regard to the assessment and to any special benefit or advantage derived by such owner or occupant, or conferred upon him or his property by the waterworks. The corporation was also empowered to fix the rate to be paid for the use of the water by public buildings. Pursuant to these powers, a by-law of the corporation was passed providing that the half-yearly rates "paid within the first two months of the half-year for which they are due, shall be subject to a reduction of fifty per cent., save and except in the case of government or other institutions which are exempt from city taxes, in which case the said provisions as to discount shall not apply:"—Held, that the post-office, customs-house, and other buildings vested in the Crown, all of which were exempt from city taxes, were "government institutions," within the meaning of the by-law. 2. Having regard to 35 Vict. c. 79, s. 12 (O.), 41 Vict. c. 41, s. 3 (O.), R. S. O. 1887 c. 192, ss. 19 and 28, that the moneys charged and paid as water-rates or rent for water were not taxes, but the price or prices paid for water upon a sale thereof to the consumers. 3. That the by-law was not invalid as discriminating against the Crown. Held, by the court of appeal, affirming the judgment, that "government institutions" in the by-law meant government buildings in which some public business is carried on, and which were "public buildings" within the meaning of the Act. Held, also, that the "price, rate, or rent" paid for the water was not a tax, but merely the price paid for the water supplied to the consumer, and that the corporation were not obliged to allow, for water supplied to public buildings, the discount allowed to taxpayers. Held, by the supreme court of Canada, reversing the judgments below, that under the authority given to municipal corporations to fix the rate or rent to be paid by each owner or occupant of a building, &c., supplied by the corporation with water, the rates imposed must be uniform; and the by-law in question was invalid as regards such exception. *Attorney-General for Canada* v. *City of Toronto*, 20 O. R. 19, 18 A. R. 622, 23 S. C. R. 514.

Contract — *Rescission—Notice—Misc en Demeure—Long User—Waiver.*]—A contract for the construction and maintenance of a system of waterworks required them to be completed in a manner satisfactory to the corporation, and allowed the contractors thirty days after notice to put the works in satisfactory working order. On the expiration of the time for the completion of the works the corporation served a protest upon the contractors complaining in general terms of the insufficiency and unsatisfactory construction of the works, without specifying particular defects, but made use of the works complained of for about nine years, when, without further notice, action was brought for the rescission of the contract and forfeiture of the works, under conditions in the contract:—Held, that, after the long delay, when the contractors could not be replaced in the original position, the complaint must be deemed to have been waived by acceptance and use of the waterworks, and it would, under the circumstances, be inequitable to rescind the contract. Held, further, that a notice specifying the particular defects to be remedied was a condition precedent to action, and that the protest in general terms was not a sufficient compliance therewith to place the contractors in default. *Town of Richmond* v. *Lafontaine*, 30 S. C. R. 155.

Extension of Works—*Repairs—By-law—Resolution — Agreement in Writing — Injunction.*]—See *Ville de Chicoutimi* v. *Légaré*, 27 S. C. R. 329.

Purchase of Land for Waterworks Purposes.] — See *McLean* v. *City of St. Thomas*, 23 O. R. 114.

Rate Imposed on Land — *Non-user of Water — Taxation — Exemption.*] — The defendants were the owners of vacant land in the city of Windsor, abutting on streets in which mains and hydrants of the plaintiffs had been placed. The defendants had a waterworks system of their own and did not use that of the plaintiffs, though they could have done so had they wished. The commissioners imposed a water rate "for water supplied or ready to be supplied" upon all lands in the city, based upon their assessed value, irrespective of the user or non-user of water:—Held, that this rate was, under 37 Vict. c. 79, ss. 11, 12, validly imposed. The lands owned by the defendants were originally part of the township of Sandwich West, and by a by-law of that township, confirmed by special legislation, were exempted from tax-