

sale W. H. Beatty conveyed the lands to his brother, J. W. Beatty, on October 29, 1903, which was registered prior to the tax deed, and the deed to McConnell. J. W. Beatty, the plaintiff, claimed to have acquired priority over the tax purchaser and his grantee, (1) On the ground of an alleged purchase by W. H. Beatty of Bull's right as tax purchaser, and (2) the prior registration of the deed from W. H. Beatty to the plaintiff. The Court of Appeal came to the conclusion that there was some evidence of a purchase by W. H. Beatty of Bull's interest, or a redemption by him, and that at the time the deed was made to Bull he was not the holder of, or entitled to the certificate of purchase which was then in W. H. Beatty's possession. On this point the Judicial Committee (Lords Robertson and Collins and Sir A. Wilson, Sir H. E. Taschereau and Sir A. Wills) were unable to agree with the Court of Appeal and were of the opinion that there was no sufficient evidence of any purchase by W. H. Beatty of Bull's interest as tax purchaser, or of any redemption of the land by W. H. Beatty; and on the second point they came to the conclusion that J. W. Beatty was not a purchaser for value but a mere volunteer and therefore the prior registration of his deed gave him no priority over the tax deed.

TAXATION—EXCAVATION—BUSINESS CARRIED ON FROM PONTOONS
FLOATING OVER EXCAVATION.

Smith's Dock v. Tynemouth (1908) 1 K.B. 315 may be here briefly noted. The plaintiffs were owners of a dock on a tidal river, and for the purpose of their business made an excavation on their premises into which the waters of the river flowed, and over which excavation pontoons were placed and attached to piles driven into the excavation, and from which pontoons an important part of their business of ship repairing was done. On a stated case, Channell and Bray, JJ., held that the place so excavated remained assessable for the purpose of taxation as "land covered by water."