

as follows: "I feel certain that there has been something very disgraceful in the way of setting off one petition against another. I think the judges can only draw one conclusion from the way in which these cases are being disposed of. I tried a case in East Lambton, in which, after two days' contestation, two charges of paying for bringing in voters to the constituency were proved, but agency was not made out. The case was adjourned, and more witnesses were to be subpoenaed, and when the case came on the other day, before my brother Ferguson and myself, the petitioner said he did not propose to offer any more evidence, and respondent's counsel said he did not ask for costs, and he would have been entitled to costs if he had asked for them. What inference can be drawn from such a course as that? But the courts are powerless to do anything. They can only try a case when it is presented to them. They cannot act as commissioners and direct evidence to be sought for. But it is an unsatisfactory mode of disposing of cases. Some seventy petitions were filed, and some seventy persons swore that they believed the charges in these petitions were true, and the result is that only about ten petitions have been tried. But the courts can do nothing except register a disposition of the case as it comes before them."

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*SOME POINTS IN ASSESSMENT LAW.*

The recent appeals from the Court of Revision in the City of Toronto have given rise to various matters of interest under the Assessment Act, to which it may be useful to refer. Some of the judgments we shall endeavour to report in full.

The most important, possibly, was a question as to whether trust funds, in the hands of the Accountant of the Supreme Court of Ontario, are assessable. The County Judge holds, and it seems to us very properly so, that these amounts are liable to assessment. The law should reach all property, whether it is in the hands of trustees or persons in their own right. These trust funds are not held by the Crown for the public benefit, but by the Accountant of the court for individual beneficiaries.