

municipal authorities in the years 1895, 1896 and 1897 assessed the plaintiff for taxes in respect of these lots, and, the taxes being unpaid, were proceeding to sell the said lots under the provisions of the Municipal Ordinance. Sub-s. 1 of s. 121 of that Ordinance exempts from taxation "all property held by Her Majesty or specially exempt by the Parliament of Canada or for the public use of the Government of the Territories."

Held, following *Attorney-General of Canada v. City of Montreal*, 13 S.C.R. 352, that the entire estate in the lands, including both the reversion and the leasehold, was exempt under the Ordinance.

McCarthy, Q.C., for plaintiff. *Muir*, Q.C., for defendant.

Book Reviews.

A Treatise on the Law Relating to the Devolution of Real Estate on Death, under Part I. of the Land Transfer Act, 1897, and the Administration of Assets, real and personal, by the late L. G. G. ROBBINS and F. T. MAW, Barristers-at-Law. Third edition. London: Butterworth & Co., 12 Bell Yard, Temple Bar, W.C., 1901.

Mr. Robbins' book of 1898 was the recognized authority on the subject of the England Land Transfer Act 1897, the first and second editions dealing specially with that legislation, which follows in effect the Ontario Devolution of Estates Act of 1886. The book before us alters the arrangement and increases the scope of the first work. It consists of four parts:— (1) Dealing with the creation of the offices of executor and administrator and indicating the nature of the trust of administration subject to which the real and personal estate of a deceased person devolved upon his personal representative; (2) The administration of the estate in payment of debts; (3) The distribution of a surplus remaining after payment of debts; (4) The liability of the representative. The result is that we have in this work a concise and well-arranged treatise on the law relating to real and personal assets, dealt with in the manner above referred to. The law in this province is so similar to that in England that the book will be of great value here. The tables of cases and statutes are prepared with more than ordinary completeness, and the index is both full and scientifically arranged. The mechanical work, coming from such a firm, is, of course, excellent.

A Summary of the Law of Torts, by ARTHUR UNDERHILL, Barrister-at-Law. Seventh edition, by the author assisted by H. S. MOORE, Barrister-at-Law. London: Butterworth & Co., 12 Bell Yard. Canadian edition by A. C. Forster Boulton, of the Inner Temple and of Osgoode Hall, Barrister-at-Law. Toronto: The Canada Law Book Company.

It is the Canadian edition that we have before us and a most excellent work it is. Nothing need be said commendatory of Mr. Underhill's work.