

of December, in the year they are levied, shall be entitled to a reduction of 10 per cent. on the same, and all taxes remaining due and unpaid on the 1st or 31st day of December (as the case may be), shall be payable at par until the 1st day of March following, at which time a list of all the taxes remaining unpaid and due shall be prepared by the Treasurer or Collector (as the case may be), and the sum of 10 per cent. on the original amount shall be added on all taxes then remaining unpaid."

*Held*, reversing the judgment of the Court below, Gwynne, J., dissenting, that the addition of 10 per cent. on taxes unpaid on March 1st is only an additional rate or tax imposed as a penalty for default, and is not "interest" within the meaning of sec. 91 of the B. N. A. Act, and so within the exclusive legislative authority of the Dominion Parliament. *Ross v. Torrance* (2 Leg. News, 186) overruled.

Appeal allowed with costs.

SOUTH DUFFERIN v. MORDEN.

*Martin*, Attorney General, for appellants.

*McTavish, Q.C.*, for respondent.

LYNCH v. NORTH WEST LAND CO.

*Kennedy, Q.C.*, for appellant.

*Robinson, Q.C.*, and *Tupper, Q.C.*, for respondents.

GIBBINS v. BARBER.

*Tupper, Q.C.*, for respondent.

Ontario.]

BRANTFORD, WATERLOO & LAKE ERIE RY. CO. v. HUFFMAN.

*Contract — Tender for — Acceptance — Bond — Condition of — Consideration.*

H., in response to advertisement therefor, tendered for a contract to build a line of railway, and his tender was accepted by the board of directors of the railway company subject to his furnishing satisfactory sureties for the performance of the work and depositing in the Bank of Montreal a sum equal to 5 per cent. of the amount of his tender. H. subsequently executed a bond in favour of the Railway company, which, after reciting the fact of the tender and acceptance, contained the condition that if within four days of the date of execution H. should furnish the said sureties and deposit the said amount the bond should be void. These conditions were not carried out and the contract was eventually given to another person. In an action against H. on the bond,