

B. 559) that the power granted by 55-56 Vic., ch. 51, to impose the several taxes was independent and cumulative, and as the special tax did not exceed the sum of \$200, the by-law was *intra vires*, the proviso at the end of sub-sec. "g" not applying to the whole section, Taschereau and Gwynne, JJ., dissenting.

Appeal dismissed with costs.

Panneton, Q. C., for appellants.

Brown, Q. C., for respondents.

1 March, 1895.

Quebec.]

ARPIN V. MERCHANTS BANK.

Appeal in matter of procedure—Art. 188 C. C. P.

A judgment of the Court of Queen's Bench for Lower Canada (appeal side) held that a *venditioni exponas* issued by the Superior Court of Montreal, to which Court the record in a contestation of an opposition had been removed from the Superior Court of the district of Iberville, under art. 188 C. C. P., was regular.

On an appeal to the Supreme Court of Canada:

Held, that on a question of practice such as this, the court would not interfere, following the course of the Privy Council as laid down in the *Mayor of Montreal v. Brown* (2 App. Cas. 184.)

Appeal dismissed with costs.

Lajoie, for appellant.

Campbell, for respondent.

15 January, 1895.

Quebec.]

HUNT V. TAPLIN.

Contract of sale—Contre lettre—Principal and agent—Construction of contract.

The sale of property in this case was controlled by a writing in the nature of a *contre lettre*, by which it was agreed as follows: "The vendor in consideration of the sum of \$2,940 makes and executes this day a clear and valid deed in favour of the purchaser of certain property (therein described), and the purchaser for the term of three years is to let the vendor have control of the said deeded property, to manage as well, safely and properly as he would if the said property was his own, and bargain and sell the said property for the best price that can be had