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DECISIONS IN COMMERCIAL LAW.

TAFF VALE RAILWAY v. DAVIS.—The plaintiffs were empowered by their Acts to charge certain tolls for conveyance of goods upon their lines. The B. Railway constructed a line which joined that of the plaintiffs. By special Act of the B. Railway it was provided that the plaintiffs should forward "goods destined for or coming from the B. Railway from or to the junction of any place northward thereof, at rates per mile not greater than the lowest rate which should, from the time being, be charged by them for light traffic to or from certain seaports to which the plaintiffs' railway ran." Held by the Court of Appeal in England, that this provision was passed for the protection of the B. Railway; that it not only conferred rights as between the two companies, and did not impose any rights as between the plaintiffs and the public which the latter could enforce, and that, therefore, the plaintiffs were entitled to charge the public rates for the carriage of goods to the junction from places northward thereof up to the maximum allowed by their own Act. In construing a statute the court may consider the circumstances and the position of the parties at the time of its passing, but not the prior negotiations.

IN THE MATTER OF THE APPEAL FROM THE COURT OF REVISION OF THE CITY OF TORONTO BY THE CONSUMERS' GAS COMPANY. — Macdougall, J., of County of York, holds the Consumers' Gas Company are liable to the assessment made by the City of Toronto as set out below, on the following grounds: 1. Their mains may be well assessed as machinery forming an indivisible part of their plant, and appurtenant to the lands actually owned by them. 2. Sub-section 7 of the interpretation clause of the Municipal Act is to be read into the Assessment Act, and in that case an easement is expressly named as a taxable interest; and if the Gas Company's interest in their mains amounts only to an easement, it is expressly assessable. 3. That even if this clause of the Municipal Act is not to be read into the Assessment Act, the words "real property" and "real estate," now used in the Assessment Act, cover and include an easement. 4. That the interest or estate of the Gas Company in the mains and soil in which they are laid is more than an easement; it is an hereditament, and, as such, is taxable as land. 5. That though laid in the public highways the mains are not exempt, for the property so conferred is created by Act of Parliament; and in the absence of express words of exemption, their property or estate, like that of other companies, must be taken to be liable to taxation. The exemption of highways and streets from taxation should be strictly construed, and confined to the interest of the Crown and municipality therein. The assessment is confirmed as follows:—

Lands	$ 45,750
Buildings and plant (other than mains)	217,950
Mains under public streets or roads as part of whole assessment	500,000
Total assessment as confirmed	$763,700

THE "LANCASHIRE" v. THE "ARIEL."—During a fog the steamships A. and L. were sailing upon opposite courses, bound eastward and westward respectively. The A.'s whistle was first heard by the master of the L. a point or a point and a half on his starboard bow, and the sound gradually broadened until it was two and a half to three points on that bow. The next whistle did not seem to broaden, and the master of the L. immediately stopped his engines. The next whistle satisfied him that the A. was porting and closing on his starboard bow, and he thereupon reversed his engines. The vessels came into collision, which they would not have done if the A. had not ported. Held by the House of Lords that the L. was to blame for the collision as well as the A., because the master of the L. ought to have reversed and not merely have stopped his engines under the circumstances.

CONFEDERATION LIFE ASSOCIATION v. CITY OF TORONTO.—Where the County Court Judge of the county of York had decided, on appeal from the Court of Revision, that the plaintiffs were liable under the Consolidated Assessment Act to be assessed upon the interest arising upon investments of their reserve fund, although such interest was always added to the said reserve fund and re-invested as part of it, and the plaintiffs now brought this action to have the assessment declared illegal. Ferguson, J., held that the Judge of the County Court had full jurisdiction, and the matter was, therefore, *res judicata*. It would seem that the County Court Judge's decision was right. Although the plaintiffs were bound by law to keep up the reserve fund upon a certain scale, the amounts varying according to the values of the lives insured by them, as fixed by the actuaries' tables, yet they were not bound to apply the income arising from the investments of the fund in keeping the fund at its proper level, but the necessary increase might be made with any money whatever.

PRESERVATION OF GAME.

The report for 1893 of the Ontario Fish and Game Commission has been issued as a Government Blue Book. The chairman, Mr. MacCallum, of Dunnville, says that the game laws are working well, for through them "the sickening slaughter of animals in former years which went on without let or hindrance has been forcibly met and checked." The province has been mapped out into four divisions, one under charge of each warden, and there are 413 deputy-wardens. Many of the latter do not act, and the Commission recommends that the list be revised. Sharp practice of a peculiar kind is thus described in the report: Persons charged with violating the game laws will "wait until summoned for trial, when they proceed in company with an accomplice, to a friendly magistrate other than the one, of course, who issued the original summons. Before this friendly magistrate, the accomplice charges the offender, and the offender is then fined a nominal sum. Half of the fine is handed by the magistrate to the accomplice, and by the accomplice it is handed back to the offender. The deputy-warden is saddled with the costs and the law-breaker laughs at him." No wonder that action is suggested to prevent this fraud.

To stop the spring shooting and the incessant poaching in Canadian waters near the United States frontier, a steam yacht is said to be urgently needed. According to one of the wardens, the most troublesome poaching district is Detroit River, opposite Wyandotte Mich., and the St. Clair flats. There American residents cross the Detroit and St. Clair Rivers and shoot without paying the $25 license. Some arrests, however, have had a good effect. In the Muskoka district there have been 24 prosecutions, and fines to the amount of $245 have been inflicted. Seventy licenses have been issued to residents of the United States; the largest number of these are from New York, and Michigan, and Pennsylvania; but there are a few from Ohio, Kentucky, Massachusetts and New Jersey.