

Independently of statutory requirements, the principle of the common law applicable to a corporation is that, it being an intangible, invisible creation of the law, it must have some tangible and visible method of expressing its will in a by-law or its assent to a contract. See Biggar's Municipal Manual, p. 41.

As stated by Rolfe, B., in *Mayor of Ludlow v. Charleton*, 6 M. & W. 815, at p. 823: "It is a great mistake, therefore, to speak of the necessity for a seal as a relic of ignorant times. It is no such thing: either a seal, or some substitute for a seal, which by law shall be taken as conclusively evidencing the sense of the whole body corporate, is a necessity inherent in the very nature of a corporation; and the attempt to get rid of the old doctrine, by treating as valid contracts made with particular members, and which do not come within the exceptions to which we have adverted, might be productive of great inconvenience."

As affecting municipal corporations, the only exceptions to the rule that a corporation can only act by its seal, are in regard to, first, insignificant matters of every day occurrence, or matters of convenience amounting almost to necessity; second, where the consideration has been fully executed, as in the cases firstly above cited; and, thirdly, contracts in the name of the corporation made by agents or representatives who are authorized under the seal of the corporation to make such contracts.

The nature and importance of the agreement in question are such that it clearly could not come within the first exception; I have already excluded it from the second; and there is no evidence to bring it within the third.

In *Mayor of Oxford v. Crow*, [1893] 3 Ch. 535, where a proposal had been accepted by a committee of the council, subject to the council's approval, and the approval of the council was afterwards granted by resolution, but not under seal, it was held that the contract not having been under the seal of the corporation or signed on their behalf by any person authorized under seal to do so, or ratified under seal, or part performed or acted on, could not be enforced by the corporation.

As illustrating that the Courts of this country require that contracts of municipal corporations should be strictly in compliance with their powers, *Waterous Engine Works Co. v. Town of Palmerston*, 20 O. R. 411, affirmed 19 A. R. 47, and 21 S. C. R. 56, may be referred to, where it was held