## ENGLISH CASES.

## EDITORIAL REVIEW OF CURRENT ENGLISH DECISIONS.

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Assessment — Electric cars not "real fstate" within the Assessment Act — Res Judicata — Court of Revision—R.S.O. c. 224, s. 39 (2).

Toronto Ry. Co. v City of Toronto (1904) A.C. 809. We have already published a full report of the case so that we need not now recapitulate. (See vol. 40, p. 753).

It may perhaps be admitted as a general proposition that any judicial decision which purports to give anything a nature or character which obviously it does not possess is a departure from true principle, but whether the Courts in Canada or in England are right in this particular instance may be a question. It has, however, been a last settled by this judgment that a street railway car is really not "real estate" or "land" within the meaning of the Assessment Act. The language of Lord Justice Davey, who wrote the judgment, has been discussed on a previous occasion. (See vol. 40, p. 763).

MONEY HAD AND RECEIVED—INTEREST 'S DAMAGES—COSTS IN ACTION TO WHICH THE CROWN A PARTY.

Johnson v. The King (1904) A.C. 817 was an action on the part of the Crown to recover from a public officer a sum of money which he had obtained from the Crown by false pretences. The defendant paid the money into Court with one shilling damages. The Crown claimed interest on the money, and the Court in Sierra Leone gave judgment therefor. From this decision as to interest the defendant appealed. The statement of claim alleged that the money had been obtained by fraud, or, in the alternative, by mistake, and also set up a claim for damages occasioned by the prosecution of the defendant in respect of the alleged fraud. The defendant paid a sum into Court, denied fraud, and set up that the payments had been obtained by mistake. The plaintiff accepted the money paid in, but denied that it was sufficient. The case went to trial and no evidence was offered except the defence.