since been in occupation. Provision is made for cases in which there has been an insufficient description in the Sheriff's deed, of the land sold. A purchaser at any past or future sale, if in occupation, may give notice to any person who, if the sale were invalid, would be entitled to possession, requiring him to bring ejectment within one year, if within the Dominion, or the United States, or two years if residing elsewhere, and have his right determined.

The whole system of selling lands for taxes has grave defects. For the protection of owners of lands we consider that every proceeding should take place on a certain day. Instead of having sales in counties scattered over the twelve months in the year, we would have a well defined rule, either that the sales for taxes should take place simultaneously, or else that each county should have a regular day fixed, upon which lands forfeited for taxes should be sold, so that the poorest and most ignorant could know, for at least one year in advance, the very day, time and place where his lands would be exposed for sale. In a few years, this system, if carried out, would bring the country people to bid for the land, and not leave the lots as they are left under the working of the present system to fall into the hands of itinerant speculators. In order to further carry out the system and to avoid minute calculation of times and seasons, by prescribing months or weeks for the doing of an act, every proceeding ought to take place on a certain day, in every county, and also, every possible facility be given for obtaining information as to the lands to be sold.

We think non-payment of taxes for five, six or even ten years, whatever time the Legislature decide, should of itself, without more, work a forfeiture of the land. If the law be so broadly laid down, that owners of land will feel that the door once shut, is shut for ever, and that there is no picking the lock or running in by the back way, we shall have the taxes paid and no waiting as now, on the chapter of accidents. Experience shows that in the earlier life of a county where there are no roads and no markets, large quantities of land are sold for taxes, but in the old settlements, with very few exceptions, the sales are confined to the outskirts of too ambitious villages, and to tracts of questionable land. In the first case, the sooner the lots are turned into good fields again, the better; in the other, it seems to us, that it might be advisable to retain the land from settlement and turn it into forest, thereby making the land reproductive, and affording great advantages to the neighbourhood in shelter from the sweep of the wind, and the increased and regulated rainfall. This could easily be done were the lands forfeited to the Crown, or to the County.

REGISTRATION OF PARTNERSHIPS.

Two bills have been laid before the Ontario Legislature, providing for the registration of partnerships formed for trading purposes. Mr. Cumberland is the introducer of one, and Mr. Boyd of the other. The provisions of both are nearly alike. One, however, provides that declarations shall be filed with the Clerk of the Peace and the Registrar, the other, with the Registrar. The time of filing the declaration is, in the one case, sixty days, in the other ninety. With these trifling differences, both bills have the same object in view, and propose to effect it in the same manner. For present purposes, we shall follow Mr. Cumberland's bill. It provides that "all persons associated in partnership in Ontario, for trading, manufacturing or mechanical purposes, or for purposes of construction of roads, drains, bridges, or other buildings, or for purposes of colonization or settlement, or of land traffic," shall file a declaration in the county where they carry on business, signed by or on behalf of the members of the partnership. The declaration must contain the name and residence of every partner, the name of the firm, and the time the partnership has existed. When an alteration takes place in the constitution of the partnership, a new declaration is filed, no partner being deemed to cease as a partner until such new declaration is filed. It is not intended to exempt from liability partners whose names are not mentioned in the declaration, nor to affect the rights of partners as between one another. If any persons have been, or are, associated as partners without a declaration filed, any action which might be brought against all may be brought against one or more, except in the case of an action founded on any obligation in writing, in which all or any of the parties bound by it are named, then all the parties named may be made parties. The penalty for non-compliance with the act is placed at $200.

The advantage of a statutory enactment, such as that set out above, is so obvious that we only wonder at the folly of being so long without what has been found to work so well in the Province of Quebec and the State of New York. We are not without instances in which its absence has caused no inconsiderable amount of trouble, if not worse.

Whether or not a subject such as the proposed act comes within the scope of the powers conferred upon the Provincial Legislature, is not very clear. At any rate, the objection raised by some of the members is worthy of serious consideration.

—A Wooden Railway, from Ottawa to Alymer, is talked of.

THE POWERS OF AGENTS.

An action brought by Mr. Redpath, of Montreal, against the Sun Mutual Insurance Company of New York, has resulted in a legal decision, which is of much importance to our business community. The plaintiff insured a risk from Cuba with Mr. Hart, the agent of the defendants in Montreal. Three days afterwards, they heard of the loss of the goods, and at the same time of the refusal of the defendants to cover the risk. The defence to the action was, that Mr. Hart was not the agent of the company, except for the purpose of receiving and forwarding to the company applications for insurance, which their officers in New York could accept or refuse, as they saw fit; and that by their charter, the company have no power to carry on operations and business outside New York. The defence of a non-existing agency was answered by the production of a petition presented in a case of Jones vs. The Sun Mut. Ins. Co., in which it is stated that the defendants had an office, place of business, and agent in Montreal; that Mr. Hart was their agent there; and that one Watt "effected an insurance on his own account, at Montreal, with the defendants, at their office in Montreal, acting by their agent, Theodore Hart, for $9,000." From this it was contended that the company had regarded Mr. Hart as their rgent, and having adopted his acts were liable to those who treated with him as a fully empowered agent. The presiding judge held that, even granting that a violation of the charter, by the agent, had been acquiesced in and endorsed by the company, it afforded no justification for subsequent violations, as the charter governed in determining the liability. The point involved is that an agent's power cannot exceed that of his principal.

The lesson to be learned from this, is that in dealing with such corporations no statements, by agents, or instructions from officials to them, or precedents derived from previous dealings are binding when the terms of the charter are overstepped. By the Insurance Act, a company before obtaining a license to transact business in the Dominion, is required to file in the office of one of the superior courts of Ontario, Nova Scotia, New Brunswick, or in the office of the prothonotary of the superior court of Quebec, according to where the chief agency is established, a certified copy of the charter and a power of attorney to the agent. The Sun company had no license from the Canadian Government.

GEORGIAN BAY CANAL.

The promoter of this company is indefatigable. We can hardly resist paying a tribute to one who refuses to be turned from his purpose by ridicule, argument, or opposition.