

able member to the Court of Appeal in Judge Sanborn, whose decease was a great loss to the bench.

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The January term of the Court of Appeal at Montreal opened with 118 cases on the printed list. This is apparently an increase of 32 cases over the January list of last year, when there were 86 cases inscribed. It is to be observed, however, that the change in procedure, effected by 54 Vict. c. 48, has led to the appearance of a good many cases on the paper which would not have been placed on it so soon under the old system. The list is formidable enough, and the fact that it still contains a few cases which are to be found on the list for January, 1891, shows the extent of the arrears. It is a curious fact, in the face of this long calendar, that the Court was obliged to adjourn on the 15th instant without hearing a single case, for the reason that there was not one in which the parties were prepared to go on. Of course, this happened because there was something which necessitated the postponement of the first case or two, and those who were lower down were not on hand to step into the vacant place. The same thing occurs constantly in every court in the world. A special term of the Court is to be held at Montreal, beginning Feb. 17.

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SUPREME COURT OF CANADA.

Manitoba.]

LYNCH V. NORTH WEST CANADA LAND CO.

MUNICIPALITY OF SOUTH DUFFERIN V. MORDEN.

GIBBINS V. BARBER.

*Constitutional law—B. N. A. Act, sec. 91—Interest—Legislative authority over—Municipal Act—Taxation—Additional rate for non-payment.*

The Municipal Act of Manitoba (1886) sec. 626, as amended by 49 Vict. c. 52, provides that "in cities and towns all parties paying taxes to the treasurer or collector before the 1st day of December, and in rural municipalities before the 31st day