

between the parties is, Whether a district rate for drainage improvements, levied from that portion of the municipal area which directly benefits by its expenditure, is or is not a municipal tax within the meaning of the clause?

The petition does not set forth the source from which the petitioners derive their authority to execute such improvements as drainage, and to assess for their cost. Powers of that description are entrusted to municipal bodies, presumably in the interest of the public, and not for the interest of private owners, although the latter may be benefited by their exercise. *Prima facie*, their Lordships see no reason to suppose that rates levied for improvements of that kind are not municipal taxes, and at the hearing of the petition their impression was confirmed by a reference to the General Municipal Acts for Lower Canada. The Counsel who appeared for the petitioners stated, however, that their powers are derived, not from the General Acts, but from a Charter, the terms of which were neither referred to nor explained. If the terms of the Charter materially differ from those of the General Acts, that deprives the case of any general importance. But it is quite possible that the concluding words of Section 6 may have been purposely introduced by the Legislature in order to secure uniformity of exemption, whatever might be the terms in which the power to assess was conferred; and that, consequently, in construing the clause, the expression "municipal taxes" ought to be interpreted according to its general acceptance, and not according to the meaning which it might be held to bear in some Charter or Statutes applicable to particular municipalities.

In these circumstances their Lordships are not prepared to advise Her Majesty that the petitioners ought to have leave to appeal. If such questions are, as they say, of frequent occurrence in the city of Montreal they may have the opportunity of obtaining the decision of this Board in another case, upon appeal from the Court of Queen's Bench for the Province. The petition must therefore be dismissed.

Leave to appeal refused.

THE JESUITS' ESTATES ACT.

The following reports have been made by the Attorney-General and Solicitor-General of England, on the Act passed by the Legislature of the Province of Quebec, intitled: "An Act respecting the settlement of the Jesuits' Estates."

Law Officers to Colonial Office.

ROYAL COURTS OF JUSTICE,

July 9th, 1889.

We have taken the matter into our consideration and, in obedience to your Lordship's commands, have the honor to report—

That, in our opinion, the decision arrived at by the Governor-General not to interfere with the operation of the Provincial Act in question was right and constitutional.

We have, &c.,

(Signed) RICHARD E. WEBSTER,
" EDWARD CLARKE.

The Right Hon. Lord Knutsford.

Law Officers of the Crown to Lord Knutsford.

ROYAL COURTS OF JUSTICE,

31st July, 1889.

In obedience to your Lordship's commands we have the honor to report—

That we are of opinion that the Act was clearly within the powers of the Provincial Legislature, and that there is no ground for a reference to the Judicial Committee of the Privy Council.

We have, &c.,

(Signed) RICHARD E. WEBSTER,
" EDWARD CLARKE.

The Right Honourable
Lord Knutsford, G.C.M.G.

The following is a copy of a report of a committee of the honorable the Privy Council of Canada, approved by His Excellency the Governor-General-in-Council on the 3rd August, 1889:—

The committee of the Privy Council have had under consideration the petition of Mr. Hugh Graham, of the city of Montreal, requesting your Excellency to refer to the Supreme Court of Canada for hearing and consideration an enquiry as to the constitu-